

This version of the *Employer's Tax Guide* was revised December 3, 1999.

Please disregard any version downloaded prior to December 3, 1999.

We apologize for any inconvenience this has caused.

Missouri Department of Revenue
Division of Taxation and Collection
P.O. Box 999
Jefferson City, MO 65108-0999

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of Revenue

State of Missouri Employer's Tax Guide

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2000 Highlights



Alternative Methods for Filing — Telefile and TXP Bank Project

The Missouri Department of Revenue offers the following alternate methods for filing your withholding tax returns:

1. **Telefile** — By calling toll free 1-888-948-4653 you can file your withholding tax return using the Telefile System. The system will prompt you for a Personal Identification Number (PIN) which is located on the front cover of your withholding book, Missouri identification number and return information. You will enter the information using the numbers on your touch-tone telephone. At the completion of the call, you will be given a confirmation number that you can reference in any correspondence with the department. If you owe, you must first register with the Department of Revenue and then complete an ACH transaction with your bank, authorizing the bank to transfer the appropriate amount of funds to the department one (1) day prior to the due date of the return. This option is available to any Missouri taxpayer filing a Form MO-941, Employer's Return of Income Taxes Withheld.
2. **TXP Bank Project** — The TXP Bank Project allows you to file your withholding tax return electronically by providing your return information to your bank. They, in turn, convert the information into a CCD+ format that allows them to transfer your return information along with your authorized ACH credit to the department. This option is available to any Missouri taxpayer filing a Form MO-941P, Employer's Quarter-Monthly Payment of Income Taxes Withheld or Form MO-941, Employer's Return of Income Taxes Withheld.

Why should you use an alternate filing method? By utilizing Telefile or TXP Bank Project for filing your withholding tax return, you eliminate the possibility of postal delays and possible late filing/payment fees and the cost and time to generate, sign and mail returns and checks. The Missouri Department of Revenue saves processing and data entry costs associated with paper filings.

To learn more about any of these alternative filing methods, please write the Missouri Department of Revenue, P.O. Box 371, Jefferson City, Missouri 65105-0371, e-mail elecfile@mail.dor.state.mo.us or call (573) 751-3930. Access dor.state.mo.us/tax/elecpubs.htm to obtain electronic filing packages. Persons with speech or hearing impairments use TDD (800) 735-2966 or fax (573) 526-1881.

Withholding Tables and Form MO W-4 Revised

The Form MO W-4 has been simplified to allow taxpayers to more easily and accurately forecast their tax liability. The revisions also include additional withholding allowances for taxpayers who use Head of Household as their filing status. The revised Form MO W-4 also has additional instructions for married filers. The withholding tax tables have been modified and the *Missouri Employer's Tax Guide* now includes one (1) set of withholding tables, rather than separate tables for married and single filers.

Magnetic Media Reporting

The department has added specifications for magnetic media reporting to this book. See page 9 for more information.

Federal Income Tax Deduction

Effective January 1, 1994, an individual's federal income tax deduction is limited to \$5,000 (\$10,000 on a combined return).

Withholding Requirements for Nonresident Individual Partners and Shareholders

Effective January 1, 1994, partnerships and S corporations may be required to withhold Missouri income tax on nonresident individual partners and shareholders if the partnership pays or credits amounts to nonresident individual partners as distributive shares of the partnership income for a taxable year of the partnership or if the S corporation pays or credits amounts to nonresident individual shareholders as dividends or as their share of the S corporation's undistributed taxable income for the taxable year. Withholding is not required if:

1. The nonresident partner or shareholder, not otherwise required to file a return, elects to have the Missouri income tax due paid as part of the partnership's or S corporation's composite return;
2. The nonresident partner or shareholder, not otherwise required to file a return, had Missouri assignable federal adjusted gross income from the partnership or S corporation of less than twelve hundred (\$1,200) dollars;
3. The partnership or S corporation is liquidated or terminated;
4. Income was generated by a transaction related to termination or liquidation; or
5. No cash or property was distributed in the current or prior taxable year.

The required withholding must be remitted to the Missouri Department of Revenue annually.

Rounding on Missouri Returns

You must round the amounts that you withhold from your employees to the nearest whole dollar. For cents .01 through .49, round down to the previous whole dollar amount (round \$32.49 down to \$32.00). For cents .50 through .99, round up to the next whole dollar amount (round \$32.50 up to \$33.00). For your convenience, the zeroes have already been placed in the cent columns on the returns.

General Information

The *Missouri Employer's Tax Guide* is provided to all newly registered employers at the time of registration and to all currently registered employers annually. Please refer to specific filing requirements and filing due dates each time you receive your Withholding Tax Coupon Book of reporting forms.

To ensure your tax records are protected and confidential, the Department of Revenue will not release tax information to anyone who is not listed in our records as an owner, partner, member or officer for your business. If your partners, members or officers change, you must update your registration with the department by completing a Registration Change Request Form (Form 126) before tax information can be released to those new partners, members or officers. If you would like the department to release tax information to an accountant, tax preparer or another individual who is not listed on your account, please complete a Power of Attorney Form.

To Request Forms:

Missouri Department of Revenue
Division of Taxation and Collection
P.O. Box 3022
Jefferson City, Missouri 65105-3022
Telephone: (800) 877-6881

Information Concerning Registration:

Missouri Department of Revenue
Division of Taxation and Collection
P.O. Box 3300
Jefferson City, Missouri 65105-3300
Telephone: (573) 751-5860
E-mail: register@mail.dor.state.mo.us

General Information Concerning Withholding Tax:

Missouri Department of Revenue
Division of Taxation and Collection
P.O. Box 999
Jefferson City, Missouri 65105-0999
Telephone: (573) 751-5752
E-mail: withholding@mail.dor.state.mo.us

Missouri Income Tax Withholding Instructions

1. Employers

An employer is any person, firm, corporation, association, fiduciary of any kind or other type of organization for whom an individual performs services as an employee, unless the person or organization for whom the individual performs service does not have control of the payment of compensation for the service (Section 143.191, RSMo). The term employer means the person, including all government agencies, who controls the payment of the compensation.

An employer required to withhold Missouri income tax is personally liable for the tax. Any amount of tax actually deducted and withheld by an employer is a special fund in trust for the Director of Revenue (Section 143.241, RSMo). An employee does not have a right of action against the employer with respect to any money deducted and withheld from his/her wages if it is paid to the Director of Revenue in good faith compliance with the Missouri Income Tax Law.

Transient Employers — Section 285.230, RSMo, which became effective August 13, 1988, requires transient employers who temporarily transact any business in Missouri to file a financial assurance instrument with the Department of Revenue to secure payment of withholding taxes.

Transient Employer Defined — Transient employer is an employer as defined in Sections 143.191, 287.230 and 288.032, RSMo, who makes payment of wages taxable under the Missouri Income Tax Law, the Workers' Compensation Law and the Missouri Employment Security Law, who is not domiciled in Missouri and who temporarily transacts any business within the state. If the transaction of business is not reasonably expected to continue for 24 consecutive months, the employer must register as a transient employer.

Section 143.183, RSMo, requires the venue (venue is the entity that pays the entertainer) to withhold two percent (2%) of the gross compensation paid to nonresident entertainers who perform in Missouri. If the venue withholds two percent (2%) of the gross compensation paid, the nonresident entertainer will no longer be required to comply with the transient employers laws defined above. The venue must file a Form MO-2ENT for each individual entertainer who performs at the venue's location. Form MO-1ENT must be filed

on a quarterly basis to give the department a total reconciliation of payment for individual entertainers during the quarter.

If the venue does not withhold two percent (2%) of the gross compensation paid to the nonresident entertainer who performed in the state, the professional entertainer will be responsible for registering as a transient employer. Please use the following formula to compute Missouri withholding tax:

Total Performance Days in Missouri

Total Performance Days for Year = Missouri Income Percentage

Missouri Income Percentage X *Total Income = Missouri Income

Missouri Income X 6% = Missouri Withholding Tax

***Total income shall include regular professional entertainer salary, wages, guaranteed payments, deferred payments, severance pay and bonuses paid or any other compensation paid to the nonresident professional entertainer or business entity.**

For more information concerning transient employers, contact the department by e-mailing nexus@mail.dor.state.mo.us or writing the Division of Taxation and Collection, P.O. Box 295, Jefferson City, MO 65105-0295.

Section 143.091, RSMo, states that any term used in Sections 143.011 to 143.996, RSMo, shall have the same meaning as when used in a comparable context in the laws of the United States relating to the federal income taxes, unless a different meaning is clearly required by the provisions of Sections 143.011 to 143.996, RSMo. Any reference in Sections 143.011 to 143.996, RSMo, to the laws of the United States shall mean the provisions of the laws of the United States relating to federal income taxes, as the same may be or become effective, at any time or from time to time, for the taxable year.

2. Employer Registration and I.D. Number

A. Employer to Register for Withholding

Every employer must register with the Missouri Department of Revenue by completing a Form 2643, Missouri Tax Registration Application. A permanent registration number will be assigned. This number is not transferable and should be referred to in all reports and correspondence concerning Missouri income tax withholding. If you have filed the registration application and have a report and payment due before you receive your registration number, write "Applied For" in the "MO Tax I.D. Number" box, list the name of the business exactly as it is on the registration application and file the report timely to take advantage of the compensation deduction and avoid interest and additions to tax charges. A new application is required and a new tax identification number will be assigned when any change in ownership or ownership type occurs. An employer who receives a new tax identification number as a result of a change in ownership type, must file a Form MO-941F, Employer's Withholding Final Report, to close the old account. Failure to close the old account will cause estimated billings to be issued.

Note: If your business is only open for several months out of the year, you may register as a seasonal employer. As a seasonal employer, you will only be required to file a Form MO-941 for the periods you indicate on Form 2643, Missouri Tax Registration Application, as being open. (You may be considered a transient employer, please refer to paragraph 1, Transient Employer Defined.)

B. Change in Organization

A new Missouri Tax I.D. Number is required for the following organizational changes:

1. A sole proprietorship incorporates;

2. A sole proprietorship takes in partners and operates as a partnership;
3. A partnership incorporates;
4. A partnership is taken over by one of the partners and is operated as a sole proprietorship; or
5. A corporation changes to a partnership or to a sole proprietorship.

If a corporation chooses to be taxed as an S corporation, it does not need a new Missouri Tax I.D. Number.

C. Change in Ownership

A new Missouri Tax I.D. Number is required for the following ownership changes:

1. You purchase or inherit an existing business that you will operate as a sole proprietorship (you cannot use the Missouri Tax I.D. Number of the former owner, even if he/she is your spouse);
2. You represent an estate that operates a business after the owner's death; or
3. You terminate an old partnership and begin a new one.

D. Employer With More Than One Payroll Unit — Complex Employer

If a consolidated report and remittance of the tax withheld cannot be made by the employer because of the complexity of the organization, branch offices or divisions may be designated as withholding agents. The agents may perform the actual withholding and remitting. However, regardless of any internal arrangements that may be established by the complex employer, the legal responsibility and liability under the law still rests with the home office.

If the complex employer has designated withholding agents and the agents wish to claim the compensation deduction, only one (1) agent is entitled to the full compensation deduction and the remaining agents are entitled to 1/2% compensation deduction of income taxes withheld if the returns are filed timely.

The home office must, in all cases, apply to the Missouri Department of Revenue using a Form 2643, Missouri Tax Registration Application, for a Missouri Tax I.D. Number so that the deduction for compensation can be allowed.

The filing frequency for a complex employer is determined by the total amount withheld by all reporting units. See Section 11.

3. Who are Employees?

The term "employee" for Missouri withholding purposes has the same meaning as it has for federal withholding (see *Circular E, Employer's Tax Guide*, published by the Internal Revenue Service). This definition is the same for Missouri residents and nonresidents.

4. What are Taxable Wages?

The term "wages" for Missouri income tax withholding purposes has the same meaning as it has for federal withholding (see *Circular E, Employer's Tax Guide*, published by the Internal Revenue Service). Wages include all pay given to an employee for services performed. The pay may be in cash or in other forms. Wages include salaries, vacation allowances, bonuses and commissions, regardless of how measured or paid.

A. Nonresident Employees Subject to Withholding

If a nonresident employee performs all services within Missouri, tax shall be withheld from all wages paid him/her as in the case of a

resident. If services are performed partly within and partly without the state, only wages paid for services performed within Missouri are subject to Missouri income tax withholding, provided the employee files with the employer a Form MO W-4A, Certificate of Nonresidence/Allocation of Withholding Tax. The employee may determine the portion of wages allocable to Missouri on the basis of the preceding year's experience.

If only a portion of an employee's wages is subject to Missouri income tax withholding, then the amount of Missouri tax required to be withheld is calculated using a percentage of the amount listed in the withholding tables. The calculation begins by determining the amount that would be withheld if all the wages were subject to Missouri withholding. This amount is then multiplied by a percentage which is determined by dividing the wages subject to Missouri withholding by the total federal wages.

Example: A nonresident earns \$20,000 in wages, \$12,000 from Missouri sources. Missouri withholding would be 60% ($\$12,000 / \$20,000$ equals 60%) of the withholding required on \$20,000. Therefore, if \$100 per month should be withheld for an individual earning \$20,000, then for this nonresident, \$60 should be withheld each month ($\$100 \times 60\% = \60).

B. Resident of Missouri Employed in Another State

A Missouri resident paying income tax to another state because of employment in that state may file a Form MO W-4C, Withholding Affidavit for Missouri Residents. Income received for services performed in another state not having a state income tax is subject to Missouri withholding. If services are performed partly within and partly without the state, only wages paid for services performed within Missouri are subject to Missouri withholding tax, if the services performed in the other state are subject to the other state's provisions. If only a portion of an employee's wages is subject to Missouri withholding tax, then the amount of Missouri tax required to be withheld is calculated using a percent of the amount listed in the withholding tables. The calculation begins by determining the amount that would be withheld if all the wages were subject to Missouri withholding. This amount is then multiplied by a percent which is determined by dividing the wages subject to Missouri withholding tax by the total federal wages.

Example: The employee performs 40% of his/her services in Kansas. The remaining 60% of the employee's services are performed in Missouri. If the total withholding on all earnings is \$40 per month, the actual withholding for Missouri would be \$24 ($\$40 \times 60\% = \24).

C. Missouri Employer with Nonresident Employees

If a nonresident employee performs all services outside Missouri, his/her wages are not subject to Missouri withholding. A nonresident employee performing services in more than one (1) state is subject to withholding as outlined in Section 4A.

5. Interstate Transportation Employees

A. Rail, Motor and Private Motor Carriers

49 USC section 11504 limits state taxation on wages of employees of rail, motor and private motor carriers. Missouri withholding is required on rail, motor and private motor carrier employees whose state of residence is Missouri. Employees of rail carriers and motor carriers who perform regularly assigned duties in more than one (1) state are subject to state income tax only in their state of residency.

B. Air and Water Carriers

49 USC sections 40116 and 11504 limit taxation on wages of employees of air and water carriers to the employee's state of resi-

dence and to the state in which the employee earns more than 50% of the wages paid by the air or water carrier if different from the state of residence.

6. Voluntary Withholding

A. Voluntary Withholding on Retirement, Pension or Annuity Income

Every Missouri resident, including retired members of the armed forces, receiving retirement, pension or annuity income in this state, may **elect** to have an amount withheld as a payment of state income tax provided such income is taxable in this state. The recipient should determine the amount to be withheld and file Form MO W-4P, Withholding Certificate for Pension or Annuity Statements, with the administrator of his/her retirement, pension or annuity plan. For further information call (573) 751-5752. Withholding for active duty members of the armed forces is covered in Section 6C.

B. Voluntary Withholding for Civil Service Annuitants

Civil service annuitants may elect to have state income taxes withheld from their regular, recurring, monthly annuity payments by contacting the Office of Personnel Management at (202) 606-0500.

C. Withholding for Active Duty Members of the Armed Forces

Section 143.191, RSMo, requires withholding by every employer maintaining an office or transacting any business within Missouri and making payment of any wages taxable under Sections 143.011 to 143.998, RSMo. This also includes active duty pay to members of the armed services. For further information call (573) 751-5752. Withholding for retired members of the armed forces is covered in Section 6A.

7. Supplemental Wage Payments, Vacation Pay, Tips and Lump Sum and Periodic Distributions

A. Supplemental Wage Payments

If supplemental wages are paid (such as bonuses, commissions, overtime pay, back pay, including retroactive wage increases, or reimbursements for nondeductible moving expenses) in the same payment with regular wages, withhold Missouri income tax as if the total of the supplemental and regular wages were a single wage payment for the regular payroll period.

If supplemental wages are paid in a payment separate from regular wages, the method of withholding Missouri income tax depends in part on whether you withhold income tax from the employee's regular wages.

If you withhold Missouri income tax from the employee's regular wages, you may choose one of two methods for withholding income tax on the supplemental wages:

1. Withhold a flat percentage rate of 3% of the supplemental wages, using zero withholding allowances, or
2. Add the supplemental wages to the regular wages paid to the employee within the same calendar year for the payroll period and determine the income tax to be withheld as if the aggregate amount were one payment. Subtract the tax already withheld from the regular wage payment and withhold the remaining tax from the supplemental wage payment.

If you have not withheld income tax from the regular wages, for example when an employee's withholding exemption exceeds the employee's wages, you must use the method covered in Section 7, A2. Add the supplemental wages to the regular wages paid within the same calendar year for the payroll period and withhold income

tax on the total amount as if the supplemental wages and regular wages were one payment for a regular payroll period.

B. Vacation Pay

If an employee receives vacation pay for an absence, the vacation pay is subject to Missouri income tax withholding as if it were a regular wage payment made for the payroll periods during the vacation. If vacation pay is paid in addition to regular wages for the vacation period, the vacation pay is treated as a supplemental wage payment.

The vacation pay of an employee who is not a resident of Missouri, but works in Missouri, is subject to Missouri income tax withholding.

C. Tips

Employers must withhold Missouri income tax based upon total tips reported by the employee. Withhold Missouri income tax on tips using the same options indicated for withholding on supplemental wage payments in Section 7A.

D. Lump-sum and Periodic Distribution

Missouri follows the federal guidelines for lump-sum and periodic distributions. On lump-sum distributions withhold at the rate of 6%. If a periodic distribution, follow the computer formula on page 20, or use the tax tables.

8. Determining Proper Amount to Withhold

To determine income tax withholding, take the following factors into account:

1. Wages paid during the payroll period, including tips and vacation pay;
2. Withholding allowances as indicated on the Form MO W-4.

A. Form MO W-4, Employee Withholding Allowance Certificate

Each employee is required to file a completed Form MO W-4 to determine the number of allowances to which the employee is entitled. The Form MO W-4 will be used by the employer to determine the amount of Missouri income tax which must be withheld from each paycheck. If an employee has more than one employer, he/she should claim a smaller number, or no allowances, on each Form MO W-4 filed with employers other than his/her principal employer so the total amount withheld will be closer to the actual income tax liability. Failure to reduce the Form MO W-4 allowances could cause an employee to have too little tax withheld and subject the employee to underpayment penalties. If an employee expects to have income other than his/her wages, he/she may request additional amounts be withheld in addition to the amounts indicated by the allowances claimed on the employee's Form MO W-4. The additional amount should be included on Form MO W-4, Line 5. Please mail a copy of the completed Form MO W-4 to the Missouri Department of Revenue, P.O. Box 3340, Jefferson City, MO 65105-3340.

B. Exemption For Nontaxable Individuals

Exemption from withholding for nontaxable individuals is valid only if an employee submits to the employer a completed Form MO W-4 certifying that the employee has no income tax liability from the previous year and expects none for the current year. Employees must file a Form MO W-4 annually if they wish to continue the exemption.

9. Withholding Tables and Formula

A. Withholding Tables

Withholding tables, prepared by the Missouri Department of Revenue, take into account allowable deductions; therefore, use the employee's gross wages before any deductions, such as Federal Insurance Contribution Act (FICA), state unemployment insurance, pension funds, or insurance. In determining the amount of tax to be

withheld, use the table for the correct payroll period — daily, weekly, biweekly, semimonthly and monthly periods. Tables show wage brackets in the two (2) left-hand columns. The withholding allowances are shown at the top of each of the remaining columns and correspond to the number of allowances claimed by an employee on the Form MO W-4.

B. Percentage Formula Withholding

The formula on page 20 may be used on electronic data processing equipment for withholding Missouri income tax. Any variation from this formula must be approved in writing by the Director of Revenue.

10. Return and Payment of Taxes Withheld

Every employer withholding Missouri income tax from employees' wages is required by statute to report and remit the tax to the state of Missouri on Form MO-941. A separate reporting form must be filed for each reporting period. A personalized book of reporting forms, detailing the employer's name, address, employer identification number, filing frequency and due date, is provided to each active account. The voucher book supplied to an employer required to pay on a quarter-monthly basis (see Section 12) includes payment vouchers for the four quarter-monthly periods and also the monthly return. If an employer misplaces, damages or fails to receive the necessary reporting forms, replacement forms should be requested, allowing sufficient time to file a timely return. If a blank form is used, the employer's name, address and employer identification number must appear as filed on previous returns and the period for which the remittance is made must be indicated. **Failure to receive reporting forms does not relieve the employer of the responsibility to timely report and remit tax withheld.** If an employer temporarily ceases to pay wages or is engaged in seasonal activities, a return must be filed for each period even if no tax was withheld. Failure to do so will result in the issuance of estimated billing notices.

All returns and remittances should be mailed to: Missouri Department of Revenue, P.O. Box 999, Jefferson City, MO 65108-0999. See address labels in coupon books. Returns and payments are due on the following dates:

EMPLOYER WITHHOLDING TAX DUE DATES

MONTHS	ANNUAL REPORTS	QUARTERLY REPORTS	MONTHLY REPORTS	QUARTER-MONTHLY REPORTS
JANUARY FEBRUARY MARCH APRIL MAY JUNE JULY AUGUST SEPTEMBER OCTOBER NOVEMBER DECEMBER	Jan. 31	May 1 July 31 Oct. 31	Feb. 15 Mar. 15 May 1 May 15 June 15 July 31 Aug. 15 Sept. 15 Oct. 31 Nov. 15 Dec. 15 Jan. 31	Payment is required within three (3) banking days for the periods ending the 7th, 15th, 22nd and the last day of a month.

Note: When the due date falls on a Saturday, Sunday or legal holiday the return and payment will be considered timely if postmarked on the next business day.

11. Filing Frequency Requirements

Missouri income tax withholding returns must be filed by the due date as long as an account is maintained with the Missouri Department of Revenue, even if there was no payroll for the reporting period. **Returns must be filed each reporting period, even though there may not have been any tax withheld.**

There are four filing frequencies: quarter-monthly, monthly, quarterly and annually. A newly registered employer is initially assigned a filing frequency on the basis of his/her estimation of future withholdings. **If the assigned filing frequency differs from the filing requirements established by statute, it is the employer's responsibility to notify the Missouri Department of Revenue immediately.** The time for filing is as follows:

1. Quarter-monthly — Employers required to withhold \$9,000 or more per month for at least two (2) months during the preceding 12 months shall file on a quarter-monthly basis (see Section 12);
2. Monthly — Employers required to withhold \$500 per month for at least two (2) months during the preceding 12 months shall file on a monthly basis;
3. Quarterly — Employers not required to file and pay taxes withheld on a monthly basis who withhold at least \$20 per quarter during at least one (1) quarter of the preceding four (4) quarters shall file on a quarterly basis;
4. Annually — Employers required to withhold less than \$20 during each of the preceding four (4) quarters shall file on an annual basis.

12. Quarter-Monthly Reporting

Any employer who withheld \$9,000 or more in each of at least two (2) months during the prior 12 months shall file a report and remit payment to the Director of Revenue on a quarter-monthly basis.

A quarter-monthly period means:

1. The first seven days of a calendar month;
2. The eighth to the fifteenth day of a calendar month;
3. The sixteenth to the twenty-second day of a calendar month;
4. The twenty-third day through the last day of a calendar month.

The employer shall file a Form MO-941P, Employer's Quarter-Monthly Payment of Income Taxes Withheld, at the end of each quarter-monthly period to pay 90 percent of the withholding due for that period. The return and payment must be mailed to the address designated on the mailing labels and the preprinted forms within three (3) banking days following the end of the quarter-monthly period or deposited in a depository designated by the director within four (4) banking days after the end of the quarter-monthly period. Banking days shall not include Saturday, Sunday or legal holidays. The compensation authorized in Section 143.261, RSMo, may be taken by the employer against the payment required to be made only if such payment is made on a timely basis.

As a quarter-monthly filer you have the option to:

1. Pay 100% of the estimated quarter-monthly amount, as determined by the Department of Revenue, within 3 banking days after the end of each quarter-monthly period (four times a month).

or

2. Pay at least 90% of the actual tax due by the due date of that particular quarter-monthly period. If there is not a payroll during a quarter-monthly period, no quarter-monthly payment voucher is necessary.

Any additional tax due at the end of the month must be paid on or before the due date of the tax return (Form MO-941).

Example: An employer has a semi-monthly payroll cycle which falls on January 15 and on January 31. The actual Missouri income tax withholding for the January 15 payroll is \$12,000. The employer must remit at least 90% of the \$12,000 (\$10,800) with the 2nd quarter-monthly payment voucher that is due no later than January 20. The actual Missouri income tax withholding for the January 31 payroll is \$15,000. The employer must remit at least 90% of the \$15,000 (\$13,500) with the 4th quarter-monthly payment voucher that is due no later than February 3. Since the employer did not have a payroll during the 1st or 3rd quarter-monthly periods, a quarter-monthly payment voucher does not need to be submitted for those two periods.

Example: An employer has only one monthly payroll period and it falls on January 20. The actual Missouri income tax withholding for the January 20 payroll is \$30,000. The employer must remit at least 90% of the \$30,000 (\$27,000) with the 3rd quarter-monthly payment voucher that is due no later than January 26. Since the employer did not have a payroll during the 1st, 2nd or 4th quarter-monthly periods, a quarter-monthly payment voucher does not need to be submitted for those 3 periods.

Form MO-941 is due by the 15th day of the following month, except for the third month of a quarter which is due the last day of the following month.

Any employer who has been placed on a quarter-monthly filing frequency who has not had two (2) months in the prior 12 months of \$9,000 or more may request permission from the Missouri Department of Revenue to file and pay on a less frequent basis. An employer must file and pay on a quarter-monthly basis for a minimum of twelve (12) months before requesting a change in filing frequency.

13. Under and Over Reporting of Withholding

A. Underpayments

1. If withholding tax has been under reported in any one (1) period, the employer must file a **Form MO-941U**, Employer's Withholding Tax Underpayment Amended Return. Interest and additions to tax will be imposed on the underpaid portion according to established procedures. However, no penalty for underpayment of any amount required to be paid, will be imposed on any employer for failure to comply with the quarter-monthly filing requirements for the first two (2) months the employer is obligated to make quarter-monthly payments.
2. If a quarter-monthly filer underpays, a penalty of 5%, in lieu of all other penalties, interest or additions to tax imposed by the statutes, will be charged on the amount of underpayment. The penalty of 5% for underpayment will not be imposed if one (1) of the following exceptions is met:

- a) Payment of at least 90% of the actual amount required to be remitted for the period.

Example: Actual tax withheld was \$10,000 less timely filing compensation deduction of \$150, leaving a liability of \$9,850. The payment must be at least \$8,865, (\$9,850 X 90%) to avoid the 5% penalty; or

- b) The employer's timely remittance for the quarter-monthly period equals or exceeds one-fourth (1/4) of

the average monthly withholding tax liability of the employer for the preceding year. The month of the highest liability and the month of lowest liability shall be excluded in computing the average. This exception may be used only if the employer has a withholding tax liability for at least six (6) months of the previous calendar year.

Example: The employer had \$150,000 withholding in the preceding year for the 12-month period. The highest and lowest months' withholding were a total of \$30,000. The average quarter-monthly liability is \$3,000 ($\$150,000 - \$30,000 = \$120,000$. $\$120,000 \div 10 = \$12,000$. $\$12,000 \times .25 = \$3,000$). If the employer was in business for at least six (6) months, but less than 12 months, use the actual months' amounts less the highest and lowest and divide by the remaining months to determine the average month.

B. Overpayments

1. If withholding tax has been over reported in any one (1) period, the employer must file an amended Missouri withholding tax return **Form MO-941X** with the Missouri Department of Revenue. A **Form MO-941X**, Employer's Amended Withholding Tax Return, must be filed along with supporting documentation; such as a copy of your payroll ledger or Form W-2s. **A refund or credit will be issued by the director for any excess remittance over the actual amount due for a period. An employer cannot take a credit for an overpayment until he/she has received an overpayment notice from the Director of Revenue.**
2. Claims for overpayment must be filed within three (3) years from the date the return was filed or two (2) years from the date the tax was paid, whichever period expires later. If no return was filed by the taxpayer, a claim for credit or refund must be filed within two (2) years from the time the tax was paid. No claim for credit or refund will be allowed after the expiration of the period of limitation prescribed in Section 143.801, RSMo.

Forms may be obtained from the Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022, or call (800) 877-6881; or they are furnished in your coupon book.

14. Employer Compensation

Employers, except the U.S., the state of Missouri and all agencies and political subdivisions of the state of Missouri or the United States Government, may deduct and retain as compensation from remittances made to the Director of Revenue on or before the respective due dates for the payment involved, the following percentages of the total amount of tax withheld and paid annually.

AMOUNT OF COMPENSATION	YEAR-TO-DATE TOTAL JANUARY-DECEMBER
2%	0 to \$5,000
1%	\$5,001 to \$10,000
1/2%	In Excess of \$10,000

This is an annual accumulative total. After employers withhold \$10,000, they are entitled to 1/2% compensation for the balance of the year.

The employer is not entitled to compensation if payment is not made on or before the due date. If the compensation deduction is allowable, the deduction must be deducted on each return filed.

15. New Jobs Training Credit

Employers and junior college districts may enter into a cooperative agreement establishing new jobs training projects with the approval of the Missouri Department of Economic Development. The program costs may be met by receipt of new jobs credit from withholding. An employer interested in this program should contact the Missouri Department of Economic Development, Division of Workforce Development, P.O. Box 1087, Jefferson City, MO 65102-1087.

16. Delinquent Returns and Payments — Penalty, Interest, Additions to Tax

1. Interest at the rate of 8% for calendar year 2000, (.0002186 daily rate computation) must be included on all payments of tax not filed on a timely basis pursuant to Section 143.731, RSMo. Interest is subject to change on an annual basis pursuant to Section 32.065, RSMo.
2. An employer's failure to file a required return timely, unless due to reasonable cause and not to willful neglect, will result in additions to tax of 5% per month or fraction thereof, not to exceed twenty five percent (25%) per Section 143.741(1), RSMo.
3. Failure to file a timely duplicate Form W-2, Wage and Tax Statement, is subject to a penalty of \$2 per statement not to exceed \$1,000, unless the failure is due to reasonable cause and not willful neglect per Section 143.741(2), RSMo.
4. A deficiency is subject to additions to tax of 5%, if the deficiency is due to negligence or disregard of rules and regulations, or 50% if the deficiency is due to fraud per Sections 143.751(1) and (2), RSMo.
5. Failure to pay tax timely will result in additions to tax of 5% per Section 143.751(3), RSMo.
6. A person who willfully fails to collect, account, or pay withheld taxes is subject to a penalty equal to the amount not paid per Section 143.751(4), RSMo.

In addition, any officer, director, statutory trustee or employee of any corporation who has direct control, supervision or responsibility for filing returns and making payments of the tax, who fails to file and make payment, may be personally assessed the tax, including interest, additions to tax and penalties per Section 143.241.2, RSMo.

7. Criminal penalties are also provided in Sections 143.911 to 143.951, RSMo.
8. A Certificate of Tax Lien may be filed for record with the recorder's office. The lien shall arise on the date an assessment becomes final and shall attach to all real and personal property owned by or acquired by the taxpayer. A Certificate of Tax Lien may also be filed with the clerk of the circuit court and shall have the force and effect of a default judgment pursuant to Section 143.902, RSMo.

17. Failure to Pay Taxes Withheld

Any employer who fails to remit income tax withheld or to file tax returns as required, may be required to deposit the taxes in a special trust account for Missouri (see Section 32.052, RSMo). Penalties are provided for failure to make payment. If the Director of Revenue finds that the collection of taxes required to be deducted and withheld by an employer may be jeopardized by delay, he/she may require the employer to remit the tax or make a return at any time. A lien outstanding with regard to any tax admin-

istered by the director shall be a sufficient basis for this action (see Section 143.221.4, RSMo).

A. Personal Liability

Any officer, director, statutory trustee or employee of any corporation, including administratively dissolved corporations, or foreign corporations that have had their certificate of authority revoked, subject to the provisions of Sections 143.191 to 143.265, RSMo, who has the direct control, supervision or responsibility for filing returns and making payment of the amount of tax imposed in accordance with Sections 143.191 to 143.265, RSMo, and who fails to file such return with the Director of Revenue, shall be personally assessed for such amounts, including interest, additions to tax and penalties (see Section 143.241.2, RSMo).

18. Statements for Employees

Two copies of the Form W-2, Wage and Tax Statement, shall be provided to each employee to whom wages were paid and were subject to withholding tax whether or not tax was withheld from such payments. Wages include sickness or injury payments made by an employer under wage continuation plans and all remuneration whether paid in cash or otherwise.

The Form W-2 supplied by the Internal Revenue Service must be used for this purpose unless the employer uses a substitute form approved in writing by the Missouri Department of Revenue.

If it becomes necessary to correct Form W-2 after it has been issued to an employee, two corrected Form W-2s should be issued to the employee and a copy mailed to the department. The new copies must be clearly marked **"Corrected by Employer."**

In case a Form W-2 is lost or destroyed, a substitute copy must be issued to the employee and must be clearly marked **"Reissued by Employer."**

If employment terminates during the year, two copies of Form W-2, Copy 2 and C, must be provided to the employee within 30 days of the last payment of wages. Interrupted or intermittent employment is not considered a termination if there is reasonable expectation of further employment on the part of both the employer and the employee. If an employee's services are terminated and the employee has been provided Form W-2 for the period which he worked during the year and the employee is later reemployed by the same employer during the calendar year, another withholding statement must be provided to the employee covering only the later period of employment within the calendar year.

Form W-2, Wage and Tax Statement and/or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., must be provided to the employee **on or before January 31** of the following calendar year for which the Form W-2/Form 1099-R applies. File Form 1099-R, for each person to whom you have made any designated distribution from profit-sharing or retirement plans, IRAs, annuities, pensions, etc., whether or not you withheld Federal or Missouri income tax.

19. Final or Annual Report of Income Tax Withheld

A. Annual Report

On or before February 28, each employer must file copies of all withholding statements, Form W-2/Form 1099-R, Copy 1, for the year, along with Form MO W-3, Transmittal of Wage and Tax Statements. These copies must also be accompanied by a list, preferably an adding machine tape or a computer printout, of the total amount of the income tax withheld as shown on all "Copy 1s" of Form W-2/Form 1099-R.

Send Form W-2(s)/Form 1099-R(s) and Form MO W-3 to the **Missouri Department of Revenue, P.O. Box 3330, Jefferson City, MO 65105-3330** in convenient size packages. Each package must be identified with the name and account number of the employer, and the packages must be consecutively numbered.

Do not include the fourth quarter or 12th month return, with the Form W-2(s)/Form 1099-R(s) and Form MO W-3. The last annual remittance must be sent separately with Form MO-941.

Any employee copies of Form W-2(s)/Form 1099-R(s) and Form MO W-3 that were returned to the employer as undeliverable must be kept by the employer for at least four (4) years.

B. Magnetic Media Reporting

Employers with 250 or more Form W-2s must file on magnetic media. The Department of Revenue's magnetic media reporting format is the same as required by the Social Security Administration, Publication 42-007 (TIB-4) except for the supplemental record (Code "S" or Code "1S" and "2S") **requirements** shown on pages 11 through 17. Employers with fewer than 250 W-2s can either file by magnetic media or by submitting paper Form W-2s to the Division of Taxation and Collection, P.O. Box 3330, Jefferson City, MO 65105-3330.

Please file Form MO W-3, Transmittal of Wage and Tax Statements with your Form W-2(s) or your magnetic media reporting.

The Code "S" or Code "1S" and "2S", Supplemental Record must be included in addition to the Social Security Administration's magnetic media reporting requirements. **If you already included the supplemental record on your Social Security Administration tape or diskette, you may send a duplicate copy to the Missouri Department of Revenue, otherwise you must add the supplemental record.** The additional data specifications for magnetic media reporting required by the state of Missouri are listed on pages 11 through 17. If you have any questions regarding the reporting of your Form W-2s, please call (573) 751-5752.

C. Final Report

Form MO-941F, Employer's Withholding Final Report, must be filed if the employer's business closes, is sold, ceases to pay wages or has a change in ownership type.

20. Closing a Withholding Account

An employer must notify the Missouri Department of Revenue to close its withholding tax account. The Missouri Department of

Revenue will not automatically close the account because it stops making payments and filing returns. An employer should close its withholding account if any of the following occur:

- It permanently stops doing business;
- It permanently stops having employees; or
- It has a major change in business, such as forming a partnership or joining others to form a corporation.

To close the account use Form MO-941F, Employer's Withholding Final Report, AND write "FINAL PAYROLL" on the last Form MO-941 to be filed. Failure to notify the Missouri Department of Revenue to close the account will cause estimated billings to be issued. If an estimated billing is received, the employer must report and remit the actual amount withheld to the Missouri Department of Revenue.

21. Records to be Kept by Employers

The following records must be retained for all employees:

1. Name, address, social security number, and period of employment;
2. Amounts and dates of all wage payments subject to Missouri income tax withholding;
3. Employee's state income tax withholding allowance certificate;
4. Employer's state income tax withholding registration number;
5. Record of quarter-monthly, monthly, quarterly, and annual returns filed including dates and amounts of payments;
6. Records that would assist the Missouri Department of Revenue in auditing the employer's records; and

All records should be kept for at least three (3) years after the date the taxes to which they relate become due, or the date the taxes are paid, whichever is later.

In addition to the records listed above, all records of the allocation of working days in the state of Missouri must be retained for all nonresident employees.

Department of Revenue Tax Assistance Centers

Cape Girardeau

3102 Blattner Dr., Ste. 102
P.O. Box 909
Cape Girardeau, MO 63702-0909
(573) 290-5850

Jefferson City

2018 William St.
Jefferson City, MO 65105
(573) 751-7191

Kansas City

615 East 13th St., Rm. 127
Kansas City, MO 64106
(816) 889-2944

St. Joseph

525 Jules, Rm. 314
St. Joseph, MO 64501
(816) 387-2230

Columbia

1500 Vandiver Dr., Room 113
Columbia, MO 65202
(573) 884-3814

Joplin

1110 E. Seventh St., Ste. 400
Joplin, MO 64801
(417) 629-3070

Springfield

149 Park Central Square, Rm. 313
Springfield, MO 65806
(417) 895-6474

St. Louis

2510 South Brentwood, Ste. 300
Brentwood, MO 63144
(314) 301-1660

Individuals with speech/hearing impairments use TDD (800) 735-2966 or fax (573) 526-1881.

Suggestions for Tax System Improvements e-mail: taxsuggest@mail.dor.state.mo.us

MISSOURI DEPT. OF REVENUE EMPLOYER'S RETURN OF INCOME TAXES WITHHELD		FORM MO-941 (REV. 11-99)	FILING FREQUENCY DUE ON OR BEFORE	<table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">1. Withholding This Period</td> <td style="width: 5%;">\$</td> <td style="width: 35%; text-align: right;">00</td> </tr> <tr> <td>2. Compensation Deduction</td> <td>\$</td> <td style="text-align: right;">00</td> </tr> <tr> <td>3. Previous Overpay/ Payments</td> <td>\$</td> <td style="text-align: right;">00</td> </tr> <tr> <td>4. Balance Due. If zero due, STOP, file by calling 1-888-948-4653. Enter your PIN when prompted ..</td> <td>\$</td> <td style="text-align: right;">00</td> </tr> <tr> <td>5. Additions to Tax (see Instructions)</td> <td>\$</td> <td style="text-align: right;">00</td> </tr> <tr> <td>6. Interest (see Instructions)</td> <td>\$</td> <td style="text-align: right;">00</td> </tr> <tr> <td>7. Total Amount Due (U.S. funds only)</td> <td>\$</td> <td style="text-align: right;">00</td> </tr> </table>	1. Withholding This Period	\$	00	2. Compensation Deduction	\$	00	3. Previous Overpay/ Payments	\$	00	4. Balance Due. If zero due, STOP , file by calling 1-888-948-4653. Enter your PIN when prompted ..	\$	00	5. Additions to Tax (see Instructions)	\$	00	6. Interest (see Instructions)	\$	00	7. Total Amount Due (U.S. funds only)	\$	00
1. Withholding This Period	\$	00																							
2. Compensation Deduction	\$	00																							
3. Previous Overpay/ Payments	\$	00																							
4. Balance Due. If zero due, STOP , file by calling 1-888-948-4653. Enter your PIN when prompted ..	\$	00																							
5. Additions to Tax (see Instructions)	\$	00																							
6. Interest (see Instructions)	\$	00																							
7. Total Amount Due (U.S. funds only)	\$	00																							
MO TAX I.D. NUMBER		TAX PERIOD																							
FEIN		PIN																							
MO 860-1895 (11-99)																									
I have direct control, supervision or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare it is a true, accurate and complete return.																									
AUTHORIZED SIGNATURE		DATE																							
MAIL REMITTANCE AND RETURN TO: Missouri Department of Revenue, P.O. Box 999, Jefferson City, Missouri 65108-0999.																									

DOR USE ONLY

INSTRUCTIONS FOR COMPLETING FORM MO-941 — TAX COMPUTATION

- Use the correct return.
- 1. Enter the amount of employer withholding tax for the period on Line 1.
- 2. Enter the compensation deduction for timely payment made on Line 2. (Compensation should be taken on the amount entered on Line 1.)
- 3. Enter previous overpayments/credits and/or payments made with Form MO-941P on Line 3.
- 4. Compute balance due. Subtract Lines 2 and 3 from Line 1 and enter the difference on Line 4.
- 5. Compute additions to tax, if applicable, and enter on Line 5.
 - A. For failure to pay withholding by the due date — subtract Line 3 from Line 1 and multiply the result by 5% or
 - B. For failure to file your return by the due date — subtract Line 3 from Line 1 and multiply the result by 5% for each month late, not to exceed 25%.
- 6. Compute interest, if applicable, and enter on Line 6. Eight percent (8%) interest will be charged on all delinquent payments for 2000. (Subtract Line 3 from Line 1 and multiply the result by .0002186 for each day late.)
- 7. Compute total amount due. Add Lines 4, 5 and 6 and enter on Line 7.

Mail your remittance and return to: Missouri Department of Revenue, P.O. Box 999, Jefferson City, MO 65108-0999 payable to Missouri Director of Revenue and include your Missouri Tax I.D. Number in the lower left area of your check (U.S. funds only).

NOTE: An amended return, Form MO-941X, must be filed if the amount of tax withheld for a particular period is **less** than the original employer withholding tax reported for that period. Use a separate Form MO-941X for each period to be amended.

ROUND ALL CENTS TO THE NEAREST WHOLE DOLLAR. You must round the amounts that you withhold from your employees to the nearest whole dollar and round all cents to the nearest whole dollar. For cents .01 through .49, round down to the previous whole dollar amount (round \$32.49 down to \$32.00). For cents .50 through .99, round up to the next whole dollar amount (round \$32.50 up to \$33.00). For your convenience, the zeroes have already been placed in the cent columns on the returns.

PLEASE NOTE THE FOLLOWING GUIDELINES FOR COMPLETING RETURNS

You determine how accurately your information is transferred to our tax system. There is no intermediate step between your hand-printed characters and the creation of computer usable data (other than the optical reading). Clear and distinct characters, when written according to the guidelines below, will ensure accuracy.

- **DO NOT USE RED INK OR TYPEWRITER PRINT ON THESE VOUCHERS.**
- Please use a medium tip black ballpoint pen.
- **PRINT FIRMLY!!!** Dark characters are essential.

- The size of the character you write should not be less than 2/3 the height of the box. The character should fill the box, but leave a small margin between the character and the border.
- Enter a zero (0) or the appropriate number where applicable; otherwise, leave blank.
- **DO NOT** write **N/A** or **NONE** or draw a line in any box or space where a number or digit should go.
- **DO NOT** use commas or decimals.



TO ENSURE YOUR RETURN WILL BE PROPERLY PROCESSED

- Please remove all tear away jackets from checks.
- Please do not send check stubs with checks.
- Please do not staple check to withholding tax returns.
- Please do not bend or fold your withholding tax return and/or check.
- Please include your Missouri I.D. Number (MITS) on all remittances.

The Missouri Department of Revenue will accept magnetic tapes or diskettes containing records for reporting wage information. The employer must use the format provided by the Social Security Administration (SSA) in Publication 42-007 (TIB-4). The employer must include the same data as sent to the SSA plus an "S" record per employee. The "S" record has been reproduced on the following pages for both magnetic tapes and diskettes.

Magnetic Tape Specifications: Annual W-2 Copy B Information

Record Name: CODE S — Supplemental Record

Length = 275

FIELD

LOCATION

LENGTH

Record Identifier	Social Security Number (SSN)	Employee Name	Street Address	City	State
1	2-10	11-37	38-77	78-102	103-104
1	9	27	40	25	2

Blank	Zip Code Extension	Zip Code/ Foreign Postal Code	Blank	State Code	Optional Code
105-112	113-117	118-122	123	124-125	126-127
8	5	5	1	2	2

Reporting Period	State Quarterly Unemployment Insurance Total Wages	State Quarterly Unemployment Insurance Total Taxable Wages	Number of Weeks Worked	Date First Employed	Date of Separation
128-133	134-142	143-151	152-153	154-159	160-165
6	9	9	2	6	6

Taxing Entity Code	State Employer Account Number	Blank	State Code	State Taxable Wages	State Income Tax Withheld
166-170	171-182	183-188	189-190	191-199	200-207
5	12	6	2	9	8

Other State Data	Tax Type Code	Taxing Entity Code	Local Taxable Wages	Local Income Tax Withheld	State Control Number
208-217	218	219-223	224-232	233-239	240-246
10	1	5	9	7	7

Blank
247-275
29

LOCATION	FIELD	LENGTH	SPECIFICATIONS AND EDITS
1	Record Identifier	1	Constant "S".
2-275	Supplemental Data	274	To be defined by user.
OR FOR STATE/LOCAL QUARTERLY/ANNUAL REPORTING USE THE FOLLOWING			
1	Record Identifier	1	Constant "S".
2-10	Social Security Number (SSN)	9	Enter the employee's social security number. If not available, enter the letter "I" in position 2 and leave positions 3-10 blank.
11-37	Employee Name	27	Enter employee's name. Left justify and fill with blanks.
38-77	Street Address	40	Left justify and fill with blanks.
78-102	City	25	For a foreign address, include name of foreign "state" and country; abbreviate city and state as necessary; show full country name. Left justify and fill with blanks.
103-104	State	2	Use a standard FIPS postal abbreviation (Appendix B). For a foreign address, leave blank.
105-112	Blank	8	Leave blank. Reserved for SSA use.
113-117	Zip Code Extension	5	Use this field for the four-digit extension of the Zip Code, being sure to include the hyphen in position 113. If this is a foreign address, use this field for overflow for a Foreign Postal Code begun in positions 118-122; left justify and fill with blanks. If this field is not applicable, leave blank.
118-122	Zip Code/Foreign Postal Code	5	Enter a valid Zip Code. For a foreign address, use this field for the Foreign Postal Code; left justify and fill with blanks. If necessary, continue the Foreign Postal Code in positions 113-117.
123	Blank	1	Leave blank. Reserved for SSA use.
124-125	State Code	2	Enter the appropriate postal NUMERIC code (Appendix B).
126-127	Optional Code	2	To be defined by State/local agency.
128-133	Reporting Period	6	Enter the last month and year for the calendar quarter for which this report applies; e.g., "031999" for January-March of 1999.
134-142	State Quarterly Unemployment Insurance Total Wages	9	Right justify and zero fill.
143-151	State Quarterly Unemployment Insurance Total Taxable Wages	9	Right justify and zero fill.
152-153	Number of Weeks Worked	2	To be defined by State/local agency.
154-159	Date First Employed	6	Enter the month and year, e.g., "011999."
160-165	Date of Separation	6	Enter the month and year, e.g., "011999."
166-170	Taxing Entity Code	5	To be defined by State/local agency.
171-182	State Employer Account Number	12	See Glossary

LOCATION	FIELD	LENGTH	SPECIFICATIONS AND EDITS
183-188	Blank	6	Leave blank. Reserved for SSA use.
189-190	State Code	2	Enter the appropriate FIPS postal NUMERIC code (Appendix B).
191-199	State Taxable Wages	9	Right justify and zero fill.
200-207	State Income Tax Withheld	8	Right justify and zero fill.
208-217	Other State Data	10	To be defined by State/local agency.
218	Tax Type Code	1	Enter the appropriate code for entries in fields 218-226 and 227-233: C – City Income Tax D – County Income Tax E – School District Income Tax F – Other Income Tax
219-223	Taxing Entity Code	5	To be defined by State/local agency.
224-232	Local Taxable Wages	9	To be defined by State/local agency.
233-239	Local Income Tax Withheld	7	To be defined by State/local agency.
240-246	State Control Number	7	Optional.
247-275	Blank	29	Leave blank OR for employer use.

Postal abbreviations and numeric codes are provided on page 17.

Diskette Specifications: Annual W-2 Copy B Information

Record Name: Codes 1S & 2S — Supplemental Records

Length = 128

CODE 1S — Supplemental Record

Length = 128

FIELD	Record Identifier	Social Security Number (SSN)	Employee Name	Street Address	City	State
LOCATION	1-2	3-11	12-38	39-78	79-103	104-105
LENGTH	2	9	27	40	25	2

Blank	Zip Code Extension	Zip Code/ Foreign Postal Code	Blank	State Code	Optional Code
106-113	114-118	119-123	124	125-126	127-128
8	5	5	1	2	2

LOCATION	FIELD	LENGTH	SPECIFICATIONS AND EDITS
1-2	Record Identifier	2	Constant "1S".
3-128	Supplemental Data	126	To be defined by user.
OR FOR STATE/LOCAL QUARTERLY/ANNUAL REPORTING USE THE FOLLOWING			
1-2	Record Identifier	2	Constant "1S".
3-11	Social Security Number (SSN)	9	Enter the employee's social security number. If not available, enter the letter "I" in position 3 and leave positions 4-11 blank.
12-38	Employee Name	27	Enter employee's name. Left justify and fill with blanks.
39-78	Street Address	40	Left justify and fill with blanks.
79-103	City	25	For a foreign address, include name of foreign "state" and country; abbreviate city and state as necessary; show full country name. Left justify and fill with blanks.
104-105	State	2	Use a standard FIPS postal abbreviation (Appendix B). For a foreign address, leave blank.
106-113	Blank	8	Leave blank. Reserved for SSA use.
114-118	Zip Code Extension	5	Use this field for the four-digit extension of the Zip Code, being sure to include the hyphen in position 114. If this is a foreign address, use this field for overflow for a Foreign Postal Code begun in positions 119-123; left justify and fill with blanks. If this field is not applicable, leave blank.

LOCATION	FIELD	LENGTH	SPECIFICATIONS AND EDITS
119-123	Zip Code/Foreign Postal Code	5	Enter a valid Zip Code. For a foreign address, use this field for the Foreign Postal Code. Left justify and fill with blanks. If necessary, continue the Foreign Postal Code in positions 114-118 above.
124	Blank	1	Leave blank. Reserved for SSA use.
125-126	State Code	2	Enter the appropriate FIPS postal NUMERIC code (Appendix B).
127-128	Optional Code	2	To be defined by individual states.

CODE 2S — Supplemental Record

Length = 128

FIELD	Record Identifier	State Employer Account Number	Reporting Period	State Quarterly Unemployment Insurance Total Wages	State Quarterly Unemployment Insurance Total Taxable Wages	Number of Weeks Worked
LOCATION	1-2	3-14	15-20	21-29	30-38	39-40
LENGTH	2	12	6	9	9	2

Date First Employed	Date of Separation	Taxing Entity Code	State Code	State Taxable Wages	State Income Tax Withheld
41-46	47-52	53-57	58-59	60-68	69-76
6	6	5	2	9	8

Other State Data	Tax Type Code	Taxing Entity Code	Local Taxable Wages	Local Income Tax Withheld	State Control Number
77-86	87	88-92	93-101	102-108	109-115
10	1	5	9	7	7

Blank
116-128
13

LOCATION	FIELD	LENGTH	SPECIFICATIONS AND EDITS
1-2	Record Identifier	2	Constant "2S".
3-128	Supplemental Data	126	To be defined by user.
OR FOR STATE/LOCAL QUARTERLY/ANNUAL REPORTING USE THE FOLLOWING			
1-2	Record Identifier	2	Constant "2S".
3-14	State Employer Account Number	12	See Glossary.
15-20	Reporting Period	6	Enter the last month and year for the calendar quarter for which this report applies; e.g., "031999" for January-March of 1999.
21-29	State Quarterly Unemployment Insurance Total Wages	9	Right justify and zero fill
30-38	State Quarterly Unemployment Insurance Total Taxable Wages	9	Right justify and zero fill.
39-40	Number of Weeks Worked	2	To be defined by State/local agency.
41-46	Date First Employed	6	Enter month and year, e.g., "011999."
47-52	Date of Separation	6	Enter month and year, e.g., "011999."
53-57	Taxing Entity Code	5	To be defined by State/local agency.
58-59	State Code	2	Enter the appropriate postal NUMERIC code (Appendix B).
60-68	State Taxable Wages	9	Right justify and zero fill.
69-76	State Income Tax Withheld	8	Right justify and zero fill.
77-86	Other State Data	10	To be defined by State/local agency.
87	Tax Type Code	1	Enter the appropriate code for entries in positions 87-95 and 96-102. C — City Income Tax D — County Income Tax E — School District Income Tax F — Other Income Tax
88-92	Taxing Entity Code	5	To be defined by State/local agency.
93-101	Local Taxable Wages	9	To be defined by State/local agency.
102-108	Local Income Tax Withheld	7	To be defined by State/local agency.
109-115	State Control Number	7	Optional.
116-128	Blank	13	Leave blank OR for employer use.

Postal abbreviations and numeric codes are provided on page 17.

APPENDIX B: POSTAL ABBREVIATIONS AND NUMERIC CODES

	<u>Abbreviation</u>	<u>Numeric Code*</u>		<u>Abbreviation</u>	<u>Numeric Code*</u>
Alabama	AL	01	Oklahoma	OK	40
Alaska	AK	02	Oregon	OR	41
Arizona	AZ	04	Pennsylvania	PA	42
Arkansas	AR	05	Rhode Island	RI	44
California	CA	06	South Carolina	SC	45
Colorado	CO	08	South Dakota	SD	46
Connecticut	CT	09	Tennessee	TN	47
Delaware	DE	10	Texas	TX	48
District of Columbia	DC	11	Utah	UT	49
Florida	FL	12	Vermont	VT	50
Georgia	GA	13	Virginia	VA	51
Hawaii	HI	15	Washington	WA	53
Idaho	ID	16	West Virginia	WV	54
Illinois	IL	17	Wisconsin	WI	55
Indiana	IN	18	Wyoming	WY	56
Iowa	IA	19			
Kansas	KS	20			
Kentucky	KY	21			
Louisiana	LA	22			
Maine	ME	23			
Maryland	MD	24			
Massachusetts	MA	25			
Michigan	MI	26			
Minnesota	MN	27			
Mississippi	MS	28			
Missouri	MO	29			
Montana	MT	30			
Nebraska	NE	31			
Nevada	NV	32			
New Hampshire	NH	33			
New Jersey	NJ	34			
New Mexico	NM	35			
New York	NY	36			
North Carolina	NC	37			
North Dakota	ND	38			
Ohio	OH	39			

*Use on Code S or Code 1S/2S Supplemental Records only.

TERRITORIES AND POSSESSIONS

American Samoa	AS
Guam	GU
Puerto Rico	PR
Virgin Islands	VI
Northern Mariana Islands	MP

MILITARY POST OFFICES (Formerly APO and FPO)

Canada, Europe, Africa and the Middle East	AE
Central and South America	AA
Alaska and the Pacific	AP
Contingency Operations	AC

CHECKLIST FOR FILING FORM W-2s

- ✓ Form W-2s must be provided to the employee on or before January 31.
- ✓ If you have less than 250 Form W-2s, you may send copies or use the magnetic media tape or diskette filing options.
- ✓ If you have 250 or more Form W-2s, you must file Form W-2s by magnetic media, tape or diskette.
- ✓ You must enclose Form MO W-3 with your Form W-2s or your magnetic media tape or diskette.
- ✓ Mail Form MO W-3 and Form W-2s or your magnetic media tape or diskette to the Missouri Department of Revenue, P.O. Box 3330, Jefferson City, Missouri 65105-3330 **on or before February 28, 2001.**

EMPLOYER WITHHOLDING TAX FREQUENTLY ASKED QUESTIONS

Q. What is the timely compensation deduction?

- A.** Employers who are not government agencies or political subdivisions may receive a deduction if their Form MO-941, Employer's Return of Income Taxes Withheld, is timely filed and timely paid. The timely compensation **begins at two percent (2%) and is reduced to one percent (1%) once the employer's year-to-date withholding reaches \$5,000.** The amount of compensation deduction is **reduced to one-half percent (1/2%) once the year-to-date withholding reaches \$10,000.**

For example, if my employer withholding tax is \$4,000 for the month of January, I will receive a two percent (2%) timely compensation. If my February withholding tax is \$4,000, (my year-to-date withholding tax would be \$8,000) I will receive a two percent (2%) compensation deduction for \$1,000 and a one percent (1%) compensation deduction for the remaining \$3,000 of the February withholding tax.

Q. How do I file an amended withholding tax return?

- A.** If you have overpaid your withholding tax, file a Form MO-941X. If you underpaid your withholding tax, file a Form MO-941U.

Q. How can I take a credit if I have an overpayment?

- A.** When you receive an overpayment notice you can take the credit on your next return. If you have a delinquency, the department will automatically apply your overpayment to the balance due.

Q. When do I need to send copies of my Form W-2(s) to the department?

- A.** You must send your 2000 Form W-2(s) to the department with Form MO W-3 no later than February 28, 2001. You may send copies of Form W-2(s) to the department if you have less than 250 Form W-2s. If you have 250 or more Form W-2s, see page 11 for magnetic media tape and diskette specifications.



MISSOURI DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION

EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

MO W-4

(REV. 1-2000)

This certificate is for income tax withholding and child support enforcement purposes only.
PLEASE TYPE OR PRINT.

FULL NAME	SOCIAL SECURITY NUMBER	FILING STATUS	<input type="checkbox"/> SINGLE <input type="checkbox"/> MARRIED <input type="checkbox"/> HEAD OF HOUSEHOLD
HOME ADDRESS (NUMBER AND STREET OR RURAL ROUTE)	CITY OR TOWN, STATE AND ZIP CODE		

1. ALLOWANCE FOR YOURSELF: Enter 1 for yourself if your filing status is single OR married. Enter 4 for yourself if your filing status is Head of Household.	1	
2. ALLOWANCE FOR YOUR SPOUSE: Does your spouse work? <input type="checkbox"/> Yes <input type="checkbox"/> No If YES, enter 0. If NO, enter 1 for your spouse	2	
3. ALLOWANCE FOR DEPENDENTS: Enter the number of dependents you will claim on your tax return. Do not claim yourself or your spouse or dependents that your spouse has already claimed on his or her Form MO W-4.	3	
4. TOTAL NUMBER OF ALLOWANCES YOU ARE CLAIMING: Add Lines 1 through 3 and enter total here.	4	
5. ADDITIONAL WITHHOLDING: If you expect to have a balance due (as a result of interest income, dividends, income from a part-time job, etc.) on your tax return, you may request your employer to withhold an additional amount of tax from each pay period. To calculate the amount needed, divide the amount of the expected balance due by the number of pay periods in a year. Enter the additional amount to be withheld each pay period here.	5	\$
6. EXEMPT STATUS: If you had a right to a refund of ALL of your Missouri income tax withheld last year because you had NO tax liability and this year you expect a refund of ALL Missouri income tax withheld because you expect to have NO tax liability, write "EXEMPT" on Line 6.	6	

Under the penalties of perjury, I certify that to the best of my knowledge and belief, the amount of allowances claimed on this certificate does not exceed the number to which I am entitled.

EMPLOYEE'S SIGNATURE	DATE
EMPLOYER'S NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER
EMPLOYER'S ADDRESS	MISSOURI TAX IDENTIFICATION NUMBER

NOTICE TO EMPLOYER: Within 20 days of hiring a new employee, send the Form MO W-4 or an equivalent form to the: Missouri Department of Revenue, P.O. Box 3340, Jefferson City, MO 65105-3340.



You Do Not Pay MISSOURI INCOME TAX ON ALL OF THE INCOME YOU EARN!



Deductions and exemptions reduce the amount of your taxable income. Form MO W-4 is completed, so you can have as much "take-home pay" as possible without an income tax liability due to the state of Missouri when you file your taxes. You are not taxed on at least \$6,500 if your filing status is single; \$11,550 if your filing status is married filing combined; or \$9,950 if your filing status is head of household. The following amounts of your annual adjusted gross income will not be taxed by the state of Missouri.

Single

\$2,100 — personal exemption
\$4,400 — standard deduction
 \$6,500 — Total
 + \$1,200 for each dependent
 + up to \$5,000 for federal tax

Married Filing Combined

\$ 4,200 — personal exemption
\$ 7,350 — standard deduction
 \$11,550 — Combined Total (For both spouses)
 + \$1,200 for each dependent
 + up to \$10,000 for federal tax

Head of Household

\$3,500 — personal exemption
\$6,450 — standard deduction
 \$9,950 — Total
 + \$1,200 for each dependent
 + up to \$5,000 for federal tax

Items to Remember:

- If your filing status is married filing combined and your spouse works, do not claim an exemption on Form MO W-4 for your spouse.
- If you and your spouse have dependents, please be sure only one of you claims the dependents on your Form MO W-4. If both spouses claim the dependents as an allowance on Form MO W-4, it may cause you to owe additional Missouri income tax when you file your return.
- If you have more than one employer, you should claim a smaller number or no allowances on each Form MO W-4 filed with employers other than your principal employer so the amount withheld will be closer to your amount of total tax.

2000 MISSOURI WITHHOLDING TAX FORMULA

STEP 1—USING ANNUAL AMOUNTS

- GROSS INCOME** — Determine the employee's total wages for the payroll period. Multiply this amount by the number of payroll periods you have in a year. The result is the employee's annual wage. (Multiply by: 260 if you pay daily; 52 if you pay weekly; 26 if you pay bi-weekly; 24 if you pay semi-monthly; 12 if you pay monthly.)
- STANDARD DEDUCTION** — Annual amount is: \$4,400 if employee is single; \$3,675 if employee is married and spouse works; \$7,350 if employee is married and spouse does not work; \$6,450 if employee's filing status is Head of Household.
- MO W-4 ALLOWANCES** — Annual amount is: \$1,200 for the first allowance and \$1,200 for each additional allowance if employee is **single or married**; \$3,500 for the first allowance and \$1,200 for the **fifth** allowance and each additional allowance thereafter if the employee's filing status is **Head of Household**. (Do not figure a deduction for the second, third or fourth allowances if the filing status is Head of Household. These allowances are to be used only in conjunction with the withholding tax tables and **not** with the withholding tax formula.)
- FEDERAL WITHHOLDING** — Determine the amount of the employee's total federal income tax withheld for the payroll period. Multiply this amount by the number of payroll periods you have in a year. The result is the employee's annual federal income tax withheld. **Effective January 1,**

1994, an individual's federal income tax deduction is limited to \$5,000 (\$10,000 if a combined return). These limitations should be applied on an aggregate basis. (Multiply by: 260 if you pay daily; 52 if you pay weekly; 26 if you pay bi-weekly; 24 if you pay semi-monthly; or 12 if you pay monthly.)

- MISSOURI TAXABLE INCOME** — Subtract the total annual amounts of numbers 2, 3 and 4 from the total annual gross income of number 1. The result is the employee's Missouri taxable income.

STEP 2

- MISSOURI WITHHOLDING TAX** — Multiply the employee's Missouri taxable income by the applicable annual payroll period rate. Begin at the lowest rate and accumulate the total withholding amount for each rate. The result is the employee's annual Missouri withholding tax.
- MISSOURI WITHHOLDING TAX PER PAYROLL PERIOD** — Divide the employee's annual Missouri withholding amount by: 260 if you pay daily; 52 if you pay weekly; 26 if you pay bi-weekly; 24 if you pay semi-monthly; 12 if you pay monthly. The result is the employee's Missouri withholding tax per pay period.

ROUNDING ON MISSOURI WITHHOLDING REPORTS. You must round the amounts that you withhold from your employees to the nearest whole dollar.

INCOME TAX WITHHOLDING PERCENTAGE TAX

Rates	Daily Payroll Period	Weekly Payroll Period	Bi-Weekly Payroll Period	Semi-Monthly Payroll Period	Monthly Payroll Period	Annual Payroll Period
1.5%	\$ 0.00 to \$ 4.00	\$ 0.00 to \$ 20.00	\$ 0.00 to \$ 38.50	\$ 0.00 to \$ 42.00	\$ 0.00 to \$ 84.00	\$ 0.00 to \$1,000.00
2.0%	4.01 to 8.00	20.01 to 40.00	38.51 to 77.00	42.01 to 84.00	84.01 to 168.00	1,000.01 to 2,000.00
2.5%	8.01 to 12.00	40.01 to 60.00	77.01 to 115.50	84.01 to 126.00	168.01 to 252.00	2,000.01 to 3,000.00
3.0%	12.01 to 16.00	60.01 to 80.00	115.51 to 154.00	126.01 to 168.00	252.01 to 336.00	3,000.01 to 4,000.00
3.5%	16.01 to 20.00	80.01 to 100.00	154.01 to 192.50	168.01 to 210.00	336.01 to 420.00	4,000.01 to 5,000.00
4.0%	20.01 to 24.00	100.01 to 120.00	192.51 to 231.00	210.01 to 252.00	420.01 to 504.00	5,000.01 to 6,000.00
4.5%	24.01 to 28.00	120.01 to 140.00	231.01 to 269.50	252.01 to 294.00	504.01 to 588.00	6,000.01 to 7,000.00
5.0%	28.01 to 32.00	140.01 to 160.00	269.51 to 308.00	294.01 to 336.00	588.01 to 672.00	7,000.01 to 8,000.00
5.5%	32.01 to 36.00	160.01 to 180.00	308.01 to 346.50	336.01 to 378.00	672.01 to 756.00	8,000.01 to 9,000.00
6.0%	36.01 and over	180.01 and over	346.51 and over	378.01 and over	756.01 and over	9,000.01 and over

Note: By agreement between the employee and the employer, the employee may designate additional withholding per pay period if he/she expects to owe more than the amount withheld. Additional amount of withholding may be claimed on Line 5, of Form MO W-4 (Employer's Withholding Allowance Certificate).

Example

Employee is married claiming zero (0) allowances (spouse works)

Income Tax Withholding Percentage Table (Annual Payroll Period)

$\$ 1,000.00 \times 1.5\% = \$ 15.00$	$\$ 20,676.00$
$1,000.00 \times 2.0 = 20.00$	$- 9,000.00$
$1,000.00 \times 2.5 = 25.00$	$\$ 11,676.00$ EXCESS
$1,000.00 \times 3.0 = 30.00$	$\times 6\%$
$1,000.00 \times 3.5 = 35.00$	$\$ 701.00$
$1,000.00 \times 4.0 = 40.00$	
$1,000.00 \times 4.5 = 45.00$	$\$ 701.00$
$1,000.00 \times 5.0 = 50.00$	$+ 315.00$
$1,000.00 \times 5.5 = 55.00$	$\$ 1,016.00$ Annual Missouri Withholding
$\$ 9,000.00$	$\$ 315.00$

Annual Gross Income	\$ 28,000.00
Annual Standard Deduction	- 3,675.00 (half of annual standard)
Annual MO W-4 Allowances	- 0
Federal Income Tax Withheld	- 3,649.00
Missouri Taxable Income	\$ 20,676.00

$\$ 1,016 \div 12 = \$ 85.00$ Monthly Missouri Withholding
(Rounded to the nearest whole dollar.)

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is DAILY

And the Wages Are —		Daily And the number of withholding allowances claimed is —																
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																		
0	50	1																
50	52	1																
52	53	1																
53	54	1																
54	55	1	1															
55	56	1	1															
56	58	1	1															
58	59	1	1	1														
59	60	1	1	1														
60	61	2	1	1														
61	62	2	1	1	1													
62	64	2	1	1	1													
64	65	2	2	1	1													
65	66	2	2	1	1	1												
66	67	2	2	1	1	1												
67	68	2	2	2	1	1												
68	70	2	2	2	1	1	1											
70	71	2	2	2	1	1	1											
71	72	2	2	2	2	1	1											
72	73	2	2	2	2	1	1	1										
73	74	2	2	2	2	1	1	1										
74	76	2	2	2	2	2	1	1										
76	77	2	2	2	2	2	1	1										
77	78	2	2	2	2	2	1	1	1									
78	79	2	2	2	2	2	2	1	1									
79	80	2	2	2	2	2	2	1	1									
80	82	3	2	2	2	2	2	1	1									
82	83	3	2	2	2	2	2	2	1	1								
83	84	3	2	2	2	2	2	2	1	1								
84	85	3	3	2	2	2	2	2	1	1								
85	86	3	3	2	2	2	2	2	2	1								
86	88	3	3	3	2	2	2	2	2	1	1							
88	89	3	3	3	2	2	2	2	2	1	1							
89	90	3	3	3	2	2	2	2	2	1	1							
90	91	3	3	3	3	2	2	2	2	2	1							
91	92	3	3	3	3	2	2	2	2	2	1	1						
92	94	3	3	3	3	2	2	2	2	2	1	1						
94	95	3	3	3	3	3	2	2	2	2	1	1						
95	96	3	3	3	3	3	2	2	2	2	2	1						
96	97	3	3	3	3	3	2	2	2	2	2	1	1					

DAILY

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is DAILY

And the Wages Are —		Daily And the number of withholding allowances claimed is —																
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																
97	98	3	3	3	3	3	3	2	2	2	2	1	1					
98	100	3	3	3	3	3	3	2	2	2	2	1	1					
100	101	4	3	3	3	3	3	2	2	2	2	2	1	1	1			
101	102	4	3	3	3	3	3	3	2	2	2	2	1	1	1			
102	103	4	3	3	3	3	3	3	2	2	2	2	1	1	1			
103	104	4	4	3	3	3	3	3	2	2	2	2	1	1				
104	106	4	4	3	3	3	3	3	3	2	2	2	2	1	1			
106	107	4	4	3	3	3	3	3	3	2	2	2	2	1	1			
107	108	4	4	4	3	3	3	3	3	2	2	2	2	1	1			
108	109	4	4	4	3	3	3	3	3	3	2	2	2	1	1			
109	110	4	4	4	3	3	3	3	3	3	2	2	2	2	1	1		
110	112	4	4	4	4	3	3	3	3	3	2	2	2	2	1	1		
112	113	4	4	4	4	3	3	3	3	3	3	2	2	2	1	1		
113	114	4	4	4	4	3	3	3	3	3	3	2	2	2	2	1		
114	115	4	4	4	4	4	3	3	3	3	3	2	2	2	2	1	1	
115	116	4	4	4	4	4	3	3	3	3	3	2	2	2	2	1	1	
116	118	4	4	4	4	4	3	3	3	3	3	3	2	2	2	1	1	
118	119	4	4	4	4	4	4	3	3	3	3	3	2	2	2	2	1	
119	120	5	4	4	4	4	4	3	3	3	3	3	2	2	2	2	1	1
120	121	5	4	4	4	4	4	3	3	3	3	3	2	2	2	2	1	1
121	122	5	4	4	4	4	4	4	3	3	3	3	3	2	2	2	1	1
122	124	5	5	4	4	4	4	4	3	3	3	3	3	2	2	2	2	1
124	125	5	5	4	4	4	4	4	3	3	3	3	3	2	2	2	2	1
125	126	5	5	4	4	4	4	4	4	3	3	3	3	3	2	2	2	1
126	127	5	5	5	4	4	4	4	4	3	3	3	3	3	2	2	2	1
127	128	5	5	5	4	4	4	4	4	3	3	3	3	3	2	2	2	2
128	130	5	5	5	4	4	4	4	4	4	3	3	3	3	2	2	2	2
130	131	5	5	5	5	4	4	4	4	4	3	3	3	3	3	2	2	2
131	132	5	5	5	5	4	4	4	4	4	3	3	3	3	3	2	2	2
132	133	5	5	5	5	4	4	4	4	4	4	3	3	3	3	2	2	2
133	134	5	5	5	5	5	4	4	4	4	4	3	3	3	3	2	2	2
134	136	5	5	5	5	5	4	4	4	4	4	3	3	3	3	3	2	2
136	137	5	5	5	5	5	4	4	4	4	4	4	3	3	3	3	2	2
137	138	5	5	5	5	5	5	4	4	4	4	4	3	3	3	3	2	2
138	139	5	5	5	5	5	5	4	4	4	4	4	3	3	3	3	2	2
139	140	6	5	5	5	5	5	4	4	4	4	4	4	3	3	3	3	2
140	142	6	5	5	5	5	5	5	4	4	4	4	4	3	3	3	3	2
142	143	6	5	5	5	5	5	5	4	4	4	4	4	3	3	3	3	2
143	144	6	6	5	5	5	5	5	4	4	4	4	4	4	3	3	3	2
144	145	6	6	5	5	5	5	5	5	4	4	4	4	4	3	3	3	3

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is DAILY

And the Wages Are —		Daily And the number of withholding allowances claimed is —																
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																
145	146	6	6	5	5	5	5	5	5	4	4	4	4	4	3	3	3	3
146	148	6	6	6	5	5	5	5	5	4	4	4	4	4	4	3	3	3
148	149	6	6	6	5	5	5	5	5	5	4	4	4	4	4	3	3	3
149	150	6	6	6	6	5	5	5	5	5	4	4	4	4	4	3	3	3
150	151	6	6	6	6	5	5	5	5	5	4	4	4	4	4	3	3	3
151	152	6	6	6	6	5	5	5	5	5	5	4	4	4	4	4	3	3
152	154	6	6	6	6	6	5	5	5	5	5	4	4	4	4	4	3	3
154	155	6	6	6	6	6	5	5	5	5	5	4	4	4	4	4	3	3
155	156	6	6	6	6	6	5	5	5	5	5	5	4	4	4	4	3	3
156	157	6	6	6	6	6	6	5	5	5	5	5	4	4	4	4	4	3
157	158	6	6	6	6	6	6	5	5	5	5	5	4	4	4	4	4	3
158	160	7	6	6	6	6	6	5	5	5	5	5	5	4	4	4	4	3
160	161	7	6	6	6	6	6	6	5	5	5	5	5	4	4	4	4	3
161	162	7	6	6	6	6	6	6	5	5	5	5	5	4	4	4	4	4
162	163	7	7	6	6	6	6	6	5	5	5	5	5	5	4	4	4	4
163	164	7	7	6	6	6	6	6	6	5	5	5	5	5	4	4	4	4
164	166	7	7	6	6	6	6	6	6	5	5	5	5	5	4	4	4	4
166	167	7	7	7	6	6	6	6	6	5	5	5	5	5	5	4	4	4
167	168	7	7	7	6	6	6	6	6	6	5	5	5	5	5	4	4	4
168	169	7	7	7	6	6	6	6	6	6	5	5	5	5	5	4	4	4
169	170	7	7	7	7	6	6	6	6	6	5	5	5	5	5	5	4	4
170	172	7	7	7	7	6	6	6	6	6	6	5	5	5	5	5	4	4
172	173	7	7	7	7	6	6	6	6	6	6	5	5	5	5	5	4	4
173	174	7	7	7	7	7	6	6	6	6	6	5	5	5	5	5	5	4
174	175	7	7	7	7	7	6	6	6	6	6	6	5	5	5	5	5	4
175	176	7	7	7	7	7	6	6	6	6	6	6	5	5	5	5	5	4
176	178	7	7	7	7	7	7	6	6	6	6	6	5	5	5	5	5	4
178	179	8	7	7	7	7	7	6	6	6	6	6	6	5	5	5	5	5
179	180	8	7	7	7	7	7	6	6	6	6	6	6	5	5	5	5	5
180	181	8	7	7	7	7	7	7	6	6	6	6	6	5	5	5	5	5
181	182	8	8	7	7	7	7	7	6	6	6	6	6	6	5	5	5	5
6 PERCENT OF THE EXCESS OVER 182 PLUS																		
182	AND OVER	8	8	7	7	7	7	7	6	6	6	6	6	6	5	5	5	5

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is WEEKLY

And the Wages Are —		Weekly And the number of withholding allowances claimed is —																
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																		
0	102	1																
102	108	1																
108	114	1																
114	120	1																
120	126	1	1															
126	132	1	1															
132	138	1	1															
138	144	1	1															
144	150	1	1	1														
150	156	2	1	1														
156	162	2	1	1														
162	168	2	1	1														
168	174	2	2	1	1													
174	180	2	2	1	1													
180	186	2	2	1	1													
186	192	3	2	2	1													
192	198	3	2	2	1	1												
198	204	3	2	2	1	1												
204	210	3	3	2	1	1												
210	216	3	3	2	2	1												
216	222	4	3	2	2	1	1											
222	228	4	3	3	2	1	1											
228	234	4	3	3	2	2	1											
234	240	4	4	3	2	2	1											
240	246	5	4	3	3	2	1	1										
246	252	5	4	3	3	2	1	1										
252	258	5	4	4	3	2	2	1										
258	264	5	5	4	3	3	2	1	1									
264	270	6	5	4	3	3	2	1	1									
270	276	6	5	4	4	3	2	1	1									
276	282	6	6	5	4	3	2	2	1									
282	288	7	6	5	4	4	3	2	1	1								
288	294	7	6	5	4	4	3	2	1	1								
294	300	7	6	6	5	4	3	2	1	1								
300	306	8	7	6	5	4	3	2	2	1								
306	312	8	7	6	5	4	4	3	2	1	1							
312	318	8	7	6	6	5	4	3	2	1	1							
318	324	9	8	7	6	5	4	3	2	1	1							
324	330	9	8	7	6	5	4	3	2	2	1							
330	336	9	8	7	6	6	5	4	3	2	1	1						

WEEKLY

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is WEEKLY

And the Wages Are —		Weekly And the number of withholding allowances claimed is —																
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																
336	342	9	9	8	7	6	5	4	3	2	1	1						
342	348	10	9	8	7	6	5	4	3	2	1	1						
348	354	10	9	8	7	6	6	4	3	2	2	1						
354	360	10	9	9	8	7	6	5	4	3	2	1	1					
360	366	11	10	9	8	7	6	5	4	3	2	1	1					
366	372	11	10	9	8	7	6	5	4	3	2	1	1					
372	378	11	10	9	9	8	7	6	5	3	2	2	1					
378	384	12	11	10	9	8	7	6	5	4	3	2	1	1				
384	390	12	11	10	9	8	7	6	5	4	3	2	1	1				
390	396	12	11	10	9	9	8	7	5	4	3	2	2	1				
396	402	12	12	11	10	9	8	7	6	5	3	3	2	1				
402	408	13	12	11	10	9	8	7	6	5	4	3	2	1	1			
408	414	13	12	11	10	9	9	8	6	5	4	3	2	1	1			
414	420	13	12	12	11	10	9	8	7	6	4	3	2	2	1			
420	426	14	13	12	11	10	9	8	7	6	5	4	3	2	1	1		
426	432	14	13	12	11	10	9	9	8	6	5	4	3	2	1	1		
432	438	14	13	13	12	11	10	9	8	7	5	4	3	2	1	1		
438	444	15	14	13	12	11	10	9	8	7	6	4	3	2	2	1		
444	450	15	14	13	12	11	10	9	9	7	6	5	4	3	2	1	1	
450	456	15	14	13	13	12	11	10	9	8	6	5	4	3	2	1	1	
456	462	16	15	14	13	12	11	10	9	8	7	5	4	3	2	1	1	
462	468	16	15	14	13	12	11	10	9	8	7	6	4	3	2	2	1	
468	474	16	15	14	13	13	12	11	10	9	7	6	5	4	3	2	1	1
474	480	16	16	15	14	13	12	11	10	9	8	6	5	4	3	2	1	1
480	486	17	16	15	14	13	12	11	10	9	8	7	5	4	3	2	1	1
486	492	17	16	15	14	13	13	12	11	10	8	7	6	4	3	2	2	1
492	498	17	16	16	15	14	13	12	11	10	9	7	6	5	4	3	2	1
498	504	18	17	16	15	14	13	12	11	10	9	8	6	5	4	3	2	1
504	510	18	17	16	15	14	13	13	12	11	9	8	7	5	4	3	2	1
510	516	18	17	16	16	15	14	13	12	11	10	8	7	6	4	3	2	2
516	522	19	18	17	16	15	14	13	12	11	10	9	7	6	5	4	3	2
522	528	19	18	17	16	15	14	13	13	12	11	9	8	6	5	4	3	2
528	534	19	18	17	16	16	15	14	13	12	11	10	8	7	5	4	3	2
534	540	20	19	18	17	16	15	14	13	12	11	10	9	7	6	5	3	2
540	546	20	19	18	17	16	15	14	13	13	12	10	9	7	6	5	4	3
546	552	20	19	18	17	17	16	15	14	13	12	11	9	8	6	5	4	3
552	558	20	20	19	18	17	16	15	14	13	12	11	10	8	7	5	4	3
558	564	21	20	19	18	17	16	15	14	13	13	11	10	9	7	6	5	3
564	570	21	20	19	18	17	17	16	15	14	13	12	10	9	8	6	5	4
570	576	21	20	20	19	18	17	16	15	14	13	12	11	9	8	7	5	4

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is WEEKLY

And the Wages Are —		Weekly And the number of withholding allowances claimed is —																
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																
576	582	22	21	20	19	18	17	16	15	14	13	12	11	10	8	7	6	4
582	588	22	21	20	19	18	17	17	16	15	14	13	11	10	9	7	6	5
588	594	22	21	20	20	19	18	17	16	15	14	13	12	10	9	8	6	5
594	600	23	22	21	20	19	18	17	16	15	14	13	12	11	9	8	7	5
600	606	23	22	21	20	19	18	17	17	16	15	14	12	11	10	8	7	6
606	612	23	22	21	20	20	19	18	17	16	15	14	13	11	10	9	7	6
612	618	24	23	22	21	20	19	18	17	16	15	14	13	12	10	9	8	6
618	624	24	23	22	21	20	19	18	17	17	16	15	14	12	11	9	8	7
624	630	24	23	22	21	20	20	19	18	17	16	15	14	13	11	10	8	7
630	636	24	24	23	22	21	20	19	18	17	16	15	14	13	11	10	9	7
636	642	25	24	23	22	21	20	19	18	17	17	16	15	13	12	10	9	8
642	648	25	24	23	22	21	20	20	19	18	17	16	15	14	12	11	9	8
648	654	25	24	24	23	22	21	20	19	18	17	16	15	14	13	11	10	8
654	660	26	25	24	23	22	21	20	19	18	17	17	16	14	13	12	10	9
660	666	26	25	24	23	22	21	20	20	19	18	17	16	15	13	12	11	9
666	672	26	25	24	24	23	22	21	20	19	18	17	16	15	14	12	11	9
672	678	27	26	25	24	23	22	21	20	19	18	17	17	15	14	13	11	10
678	684	27	26	25	24	23	22	21	20	19	18	17	17	16	14	13	12	10
684	690	27	26	25	24	24	23	22	21	20	19	18	17	16	15	13	12	11
690	696	27	27	26	25	24	23	22	21	20	19	18	17	16	15	14	12	11
696	702	28	27	26	25	24	23	22	21	21	20	19	18	17	15	14	13	11
702	708	28	27	26	25	24	24	23	22	21	20	19	18	17	16	14	13	12
708	714	28	27	27	26	25	24	23	22	21	20	19	18	17	16	15	13	12
714	720	29	28	27	26	25	24	23	22	21	21	20	19	18	17	15	14	12
720	726	29	28	27	26	25	24	24	23	22	21	20	19	18	17	16	14	13
726	732	29	28	27	27	26	25	24	23	22	21	20	19	18	17	16	14	13
732	738	30	29	28	27	26	25	24	23	22	21	21	20	19	18	16	15	13
738	744	30	29	28	27	26	25	24	23	22	21	20	19	18	17	15	14	13
744	750	30	29	28	28	27	26	25	24	23	22	21	20	19	18	17	16	14
750	756	31	30	29	28	27	26	25	24	23	22	21	21	20	19	17	16	15
756	762	31	30	29	28	27	26	25	24	24	23	22	21	20	19	18	16	15
762	768	31	30	29	28	28	27	26	25	24	23	22	21	20	19	18	17	15
768	774	31	31	30	29	28	27	26	25	24	23	22	21	21	20	18	17	16
774	780	32	31	30	29	28	27	26	25	24	24	23	22	21	20	19	17	16
780	786	32	31	30	29	28	28	27	26	25	24	23	22	21	20	19	18	16
786	792	32	31	31	30	29	28	27	26	25	24	23	22	21	21	19	18	17
6 PERCENT OF THE EXCESS OVER 792 PLUS																		
792	AND OVER	32	31	31	30	29	28	27	26	25	24	23	22	21	21	19	18	17

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is BI-WEEKLY

And the Wages Are —		Bi-Weekly And the number of withholding allowances claimed is —																
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																		
0	174																	
174	186	1																
186	198	1																
198	210	1																
210	222	1																
222	234	1	1															
234	246	2	1															
246	258	2	1															
258	270	2	1															
270	282	2	2	1														
282	294	3	2	1														
294	306	3	2	1														
306	318	3	2	1	1													
318	330	4	3	2	1													
330	342	4	3	2	1													
342	354	4	3	2	1													
354	366	5	4	3	1	1												
366	378	5	4	3	2	1												
378	390	5	4	3	2	1												
390	402	6	5	4	2	1												
402	414	6	5	4	3	2	1											
414	426	7	5	4	3	2	1											
426	438	7	6	5	3	2	1											
438	450	8	6	5	4	2	1											
450	462	8	7	5	4	3	2	1										
462	474	9	7	6	5	3	2	1										
474	486	9	8	6	5	4	2	1										
486	498	10	8	7	5	4	3	1										
498	510	10	9	7	6	4	3	2	1									
510	522	11	9	8	6	5	3	2	1									
522	534	11	10	8	7	5	4	2	1									
534	546	12	10	9	7	6	4	3	1									
546	558	12	11	9	8	6	4	3	2	1								
558	570	13	11	10	8	7	5	3	2	1								
570	582	14	12	10	9	7	5	4	2	1								
582	594	14	12	11	9	8	6	4	3	1	1							
594	606	15	13	11	10	8	6	5	3	2	1							
606	618	15	14	12	10	9	7	5	3	2	1							
618	630	16	14	12	11	9	7	5	4	2	1							
630	642	17	15	13	11	10	8	6	4	3	1	1						

BI-WEEKLY

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is BI-WEEKLY

And the Wages Are —		Bi-Weekly And the number of withholding allowances claimed is —																
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																
642	654	17	16	14	12	10	9	6	5	3	2	1						
654	666	18	16	14	12	11	9	7	5	3	2	1						
666	678	19	17	15	13	11	10	7	6	4	2	1						
678	690	19	17	16	14	12	10	8	6	4	3	2	1					
690	702	20	18	16	14	12	11	9	7	5	3	2	1					
702	714	20	19	17	15	13	11	9	7	5	3	2	1					
714	726	21	19	17	16	14	12	10	8	6	4	2	1					
726	738	22	20	18	16	14	13	10	8	6	4	3	2	1				
738	750	22	20	19	17	15	13	11	9	7	5	3	2	1				
750	762	23	21	19	17	16	14	12	9	7	5	4	2	1				
762	774	23	22	20	18	16	14	12	10	8	6	4	2	1				
774	786	24	22	20	19	17	15	13	11	8	6	4	3	2	1			
786	798	25	23	21	19	17	16	14	11	9	7	5	3	2	1			
798	810	25	23	22	20	18	16	14	12	9	7	5	4	2	1			
810	822	26	24	22	20	19	17	15	13	10	8	6	4	3	1			
822	834	27	25	23	21	19	17	16	13	11	8	6	4	3	2	1		
834	846	27	25	23	22	20	18	16	14	11	9	7	5	3	2	1		
846	858	28	26	24	22	20	19	17	15	12	10	7	5	4	2	1		
858	870	28	27	25	23	21	19	17	15	13	10	8	6	4	3	1		
870	882	29	27	25	23	22	20	18	16	13	11	8	6	4	3	2	1	
882	894	30	28	26	24	22	20	19	17	14	11	9	7	5	3	2	1	
894	906	30	28	27	25	23	21	19	17	15	12	10	7	5	4	2	1	
906	918	31	29	27	25	24	22	20	18	16	13	10	8	6	4	3	1	1
918	930	31	30	28	26	24	22	20	19	16	14	11	8	6	5	3	2	1
930	942	32	30	28	27	25	23	21	19	17	14	12	9	7	5	3	2	1
942	954	33	31	29	27	25	24	22	20	18	15	12	10	7	5	4	2	1
954	966	33	31	30	28	26	24	22	21	18	16	13	10	8	6	4	3	1
966	978	34	32	30	28	27	25	23	21	19	16	14	11	9	6	5	3	2
978	990	34	33	31	29	27	25	24	22	20	17	14	12	9	7	5	3	2
990	1002	35	33	31	30	28	26	24	22	21	18	15	12	10	8	6	4	2
1002	1014	36	34	32	30	28	27	25	23	21	19	16	13	10	8	6	4	3
1014	1026	36	34	33	31	29	27	25	24	22	19	17	14	11	9	7	5	3
1026	1038	37	35	33	31	30	28	26	24	22	20	17	14	12	9	7	5	3
1038	1050	38	36	34	32	30	28	27	25	23	21	18	15	12	10	8	6	4
1050	1062	38	36	34	33	31	29	27	25	24	21	19	16	13	11	8	6	4
1062	1074	39	37	35	33	31	30	28	26	24	22	19	17	14	11	9	7	5
1074	1086	39	38	36	34	32	30	28	27	25	23	20	17	15	12	9	7	5
1086	1098	40	38	36	35	33	31	29	27	25	24	21	18	15	13	10	8	6
1098	1110	41	39	37	35	33	31	30	28	26	24	22	19	16	13	11	8	6
1110	1122	41	39	38	36	34	32	30	28	27	25	22	20	17	14	11	9	7

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is BI-WEEKLY

And the Wages Are —		Bi-Weekly And the number of withholding allowances claimed is —																
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																
1122	1134	42	40	38	36	35	33	31	29	27	25	23	20	17	15	12	9	7
1134	1146	42	41	39	37	35	33	32	30	28	26	24	21	18	15	13	10	8
1146	1158	43	41	39	38	36	34	32	30	28	27	24	22	19	16	13	11	8
1158	1170	44	42	40	38	36	35	33	31	29	27	25	22	20	17	14	11	9
1170	1182	44	42	41	39	37	35	33	32	30	28	26	23	20	18	15	12	10
1182	1194	45	43	41	39	38	36	34	32	30	29	27	24	21	18	16	13	10
1194	1206	45	44	42	40	38	36	35	33	31	29	27	25	22	19	16	13	11
1206	1218	46	44	42	41	39	37	35	33	32	30	28	25	23	20	17	14	11
1218	1230	47	45	43	41	39	38	36	34	32	30	29	26	23	20	18	15	12
1230	1242	47	45	44	42	40	38	36	35	33	31	29	27	24	21	18	16	13
1242	1254	48	46	44	42	41	39	37	35	33	32	30	27	25	22	19	16	14
1254	1266	49	47	45	43	41	39	38	36	34	32	30	28	25	23	20	17	14
1266	1278	49	47	46	44	42	40	38	36	35	33	31	29	26	23	21	18	15
1278	1290	50	48	46	44	42	41	39	37	35	33	32	30	27	24	21	19	16
1290	1302	50	49	47	45	43	41	39	38	36	34	32	30	28	25	22	19	16
1302	1314	51	49	47	46	44	42	40	38	36	35	33	31	28	26	23	20	17
1314	1326	52	50	48	46	44	43	41	39	37	35	33	32	29	26	23	21	18
1326	1338	52	50	49	47	45	43	41	39	38	36	34	32	30	27	24	21	19
1338	1350	53	51	49	47	46	44	42	40	38	36	35	33	30	28	25	22	19
1350	1362	53	52	50	48	46	44	43	41	39	37	35	33	31	28	26	23	20
1362	1374	54	52	50	49	47	45	43	41	40	38	36	34	32	29	26	24	21
1374	1386	55	53	51	49	47	46	44	42	40	38	36	35	33	30	27	24	22
1386	1398	55	53	52	50	48	46	44	43	41	39	37	35	33	31	28	25	22
1398	1410	56	54	52	50	49	47	45	43	41	40	38	36	34	31	28	26	23
1410	1422	56	55	53	51	49	47	46	44	42	40	38	36	35	32	29	26	24
1422	1434	57	55	53	52	50	48	46	44	43	41	39	37	35	33	30	27	24
1434	1446	58	56	54	52	50	49	47	45	43	41	40	38	36	33	31	28	25
1446	1458	58	57	55	53	51	49	47	46	44	42	40	38	37	34	31	29	26
1458	1470	59	57	55	53	52	50	48	46	44	43	41	39	37	35	32	29	27
1470	1482	60	58	56	54	52	50	49	47	45	43	41	40	38	36	33	30	27
1482	1494	60	58	57	55	53	51	49	47	46	44	42	40	38	36	34	31	28
1494	1506	61	59	57	55	54	52	50	48	46	44	43	41	39	37	34	31	29
1506	1518	61	60	58	56	54	52	50	49	47	45	43	41	40	38	35	32	29
1518	1530	62	60	58	57	55	53	51	49	47	46	44	42	40	38	36	33	30
1530	1542	63	61	59	57	55	54	52	50	48	46	44	43	41	39	36	34	31
1542	1554	63	61	60	58	56	54	52	50	49	47	45	43	41	40	37	34	32
6 PERCENT OF THE EXCESS OVER 1,554 PLUS																		
1554 AND OVER	63	61	60	58	56	54	52	50	49	47	45	43	41	40	37	34	32	

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is SEMI-MONTHLY

And the Wages Are —		Semi-Monthly And the number of withholding allowances claimed is —																
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																		
0	186																	
186	199	1																
199	212	1																
212	225	1																
225	238	1																
238	251	1	1															
251	264	2	1															
264	277	2	1															
277	290	2	1															
290	303	2	2	1														
303	316	3	2	1														
316	329	3	2	1														
329	342	3	2	2	1													
342	355	4	3	2	1													
355	368	4	3	2	1													
368	381	5	3	2	1													
381	394	5	4	3	2	1												
394	407	5	4	3	2	1												
407	420	6	5	3	2	1												
420	433	6	5	4	3	1												
433	446	7	5	4	3	2	1											
446	459	7	6	5	3	2	1											
459	472	8	6	5	4	2	1											
472	485	8	7	5	4	3	1											
485	498	9	7	6	5	3	2	1										
498	511	9	8	6	5	3	2	1										
511	524	10	8	7	5	4	2	1										
524	537	10	9	7	6	4	3	1										
537	550	11	9	8	6	5	3	2	1									
550	563	11	10	8	7	5	3	2	1									
563	576	12	10	9	7	6	4	2	1									
576	589	13	11	9	8	6	4	3	1									
589	602	13	12	10	8	7	5	3	2	1								
602	615	14	12	10	9	7	5	3	2	1								
615	628	15	13	11	9	8	6	4	2	1								
628	641	15	13	12	10	8	6	4	3	1	1							
641	654	16	14	12	10	9	7	5	3	2	1							
654	667	17	15	13	11	9	7	5	4	2	1							
667	680	17	15	13	12	10	8	6	4	2	1							
680	693	18	16	14	12	10	9	6	4	3	2	1						

SEMI-MONTHLY

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is SEMI-MONTHLY

And the Wages Are —		Semi-Monthly And the number of withholding allowances claimed is —																
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																
693	706	19	17	15	13	11	9	7	5	3	2	1						
706	719	19	17	15	13	12	10	7	5	4	2	1						
719	732	20	18	16	14	12	10	8	6	4	3	1						
732	745	21	19	17	15	13	11	9	6	5	3	2	1					
745	758	21	19	17	15	13	12	9	7	5	3	2	1					
758	771	22	20	18	16	14	12	10	8	5	4	2	1					
771	784	23	21	19	17	15	13	11	8	6	4	3	1					
784	797	23	21	19	17	15	13	11	9	6	5	3	2	1				
797	810	24	22	20	18	16	14	12	9	7	5	3	2	1				
810	823	25	23	21	19	17	15	13	10	8	6	4	2	1				
823	836	25	23	21	19	17	15	13	11	8	6	4	3	1				
836	849	26	24	22	20	18	16	14	11	9	7	5	3	2	1			
849	862	27	25	23	21	19	17	15	12	9	7	5	3	2	1			
862	875	27	25	23	21	19	17	15	13	10	8	6	4	2	1			
875	888	28	26	24	22	20	18	16	14	11	8	6	4	3	1			
888	901	29	27	25	23	21	19	17	14	11	9	7	5	3	2	1		
901	914	29	27	25	23	21	19	17	15	12	10	7	5	3	2	1		
914	927	30	28	26	24	22	20	18	16	13	10	8	6	4	2	1		
927	940	31	29	27	25	23	21	19	17	14	11	8	6	4	3	1		
940	953	31	29	27	25	23	21	19	17	14	12	9	7	5	3	2	1	
953	966	32	30	28	26	24	22	20	18	15	12	10	7	5	4	2	1	
966	979	33	31	29	27	25	23	21	19	16	13	10	8	6	4	2	1	
979	992	33	31	29	27	25	23	21	19	17	14	11	8	6	4	3	2	1
992	1005	34	32	30	28	26	24	22	20	18	15	12	9	7	5	3	2	1
1005	1018	35	33	31	29	27	25	23	21	18	15	12	10	7	5	4	2	1
1018	1031	35	33	31	29	27	25	23	21	19	16	13	10	8	6	4	2	1
1031	1044	36	34	32	30	28	26	24	22	20	17	14	11	9	6	4	3	2
1044	1057	37	35	33	31	29	27	25	23	21	18	15	12	9	7	5	3	2
1057	1070	37	35	33	31	29	27	25	23	21	18	15	12	10	7	5	4	2
1070	1083	38	36	34	32	30	28	26	24	22	19	16	13	10	8	6	4	3
1083	1096	39	37	35	33	31	29	27	25	23	20	17	14	11	9	6	5	3
1096	1109	39	37	35	33	31	29	27	25	23	21	18	15	12	9	7	5	3
1109	1122	40	38	36	34	32	30	28	26	24	22	19	16	13	10	8	5	4
1122	1135	41	39	37	35	33	31	29	27	25	22	19	16	13	11	8	6	4
1135	1148	41	39	37	35	33	31	29	27	25	23	20	17	14	11	9	7	5
1148	1161	42	40	38	36	34	32	30	28	26	24	21	18	15	12	9	7	5
1161	1174	43	41	39	37	35	33	31	29	27	25	22	19	16	13	10	8	6
1174	1187	43	41	39	37	35	33	31	29	27	25	22	19	16	13	11	8	6
1187	1200	44	42	40	38	36	34	32	30	28	26	23	20	17	14	11	9	7
1200	1213	44	43	41	39	37	35	33	31	29	27	24	21	18	15	12	9	7

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is SEMI-MONTHLY

And the Wages Are —		Semi-Monthly And the number of withholding allowances claimed is —																
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																
1213	1226	45	43	41	39	37	35	33	31	29	27	25	22	19	16	13	10	8
1226	1239	46	44	42	40	38	36	34	32	30	28	26	23	20	17	14	11	8
1239	1252	46	45	43	41	39	37	35	33	31	29	26	23	20	17	14	11	9
1252	1265	47	45	43	41	39	37	35	33	31	29	27	24	21	18	15	12	10
1265	1278	48	46	44	42	40	38	36	34	32	30	28	25	22	19	16	13	10
1278	1291	48	47	45	43	41	39	37	35	33	31	29	26	23	20	17	14	11
1291	1304	49	47	45	43	41	39	37	35	33	31	29	26	23	20	17	14	12
1304	1317	50	48	46	44	42	40	38	36	34	32	30	27	24	21	18	15	12
1317	1330	50	48	47	45	43	41	39	37	35	33	31	28	25	22	19	16	13
1330	1343	51	49	47	45	43	41	39	37	35	33	31	29	26	23	20	17	14
1343	1356	52	50	48	46	44	42	40	38	36	34	32	30	27	24	21	18	15
1356	1369	52	50	49	47	45	43	41	39	37	35	33	30	27	24	21	18	15
1369	1382	53	51	49	47	45	43	41	39	37	35	33	31	28	25	22	19	16
1382	1395	54	52	50	48	46	44	42	40	38	36	34	32	29	26	23	20	17
1395	1408	54	52	51	49	47	45	43	41	39	37	35	33	30	27	24	21	18
1408	1421	55	53	51	49	47	45	43	41	39	37	35	33	30	27	24	21	18
1421	1434	56	54	52	50	48	46	44	42	40	38	36	34	31	28	25	22	19
1434	1447	56	54	52	51	49	47	45	43	41	39	37	35	32	29	26	23	20
1447	1460	57	55	53	51	49	47	45	43	41	39	37	35	33	30	27	24	21
1460	1473	58	56	54	52	50	48	46	44	42	40	38	36	34	31	28	25	22
1473	1486	58	56	54	53	51	49	47	45	43	41	39	37	34	31	28	25	22
1486	1499	59	57	55	53	51	49	47	45	43	41	39	37	35	32	29	26	23
1499	1512	60	58	56	54	52	50	48	46	44	42	40	38	36	33	30	27	24
1512	1525	60	58	56	55	53	51	49	47	45	43	41	39	37	34	31	28	25
1525	1538	61	59	57	55	53	51	49	47	45	43	41	39	37	35	32	29	26
1538	1551	62	60	58	56	54	52	50	48	46	44	42	40	38	35	32	29	26
1551	1564	62	60	58	56	55	53	51	49	47	45	43	41	39	36	33	30	27
1564	1577	63	61	59	57	55	53	51	49	47	45	43	41	39	37	34	31	28
1577	1590	64	62	60	58	56	54	52	50	48	46	44	42	40	38	35	32	29
1590	1603	64	62	60	58	57	55	53	51	49	47	45	43	41	38	35	32	29
1603	1616	65	63	61	59	57	55	53	51	49	47	45	43	41	39	36	33	30
1616	1629	66	64	62	60	58	56	54	52	50	48	46	44	42	40	37	34	31
1629	1642	66	64	62	60	58	57	55	53	51	49	47	45	43	41	38	35	32
1642	1655	67	65	63	61	59	57	55	53	51	49	47	45	43	41	39	36	33
1655	1668	68	66	64	62	60	58	56	54	52	50	48	46	44	42	39	36	33
1668	1681	68	66	64	62	60	59	57	55	53	51	49	47	45	43	40	37	34
6 PERCENT OF THE EXCESS OVER 1,681 PLUS																		
1681	AND OVER	68	66	64	62	60	59	57	55	53	51	49	47	45	43	40	37	34

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is MONTHLY

And the Wages Are —		Monthly And the number of withholding allowances claimed is —																
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																		
0	333																	
333	368	1																
368	394	1																
394	420	1																
420	446	2																
446	472	2	1															
472	498	3	1															
498	524	3	2															
524	550	4	2	1														
550	576	4	3	1														
576	602	5	3	1														
602	628	6	4	2														
628	654	6	4	2	1													
654	680	7	5	3	1													
680	706	8	6	4	1													
706	732	8	6	4	2													
732	758	9	7	5	2	1												
758	784	10	8	6	3	1												
784	810	11	8	6	4	2												
810	836	12	9	7	4	2												
836	862	12	10	8	5	3	1											
862	888	13	11	8	6	3	1											
888	914	14	12	9	7	4	2											
914	940	15	12	10	7	4	2											
940	966	16	13	11	8	5	3	1										
966	992	17	14	12	9	6	3	1										
992	1018	18	15	12	10	7	4	2										
1018	1044	19	16	13	11	7	5	2										
1044	1070	20	17	14	12	8	5	3	1									
1070	1096	22	18	15	12	9	6	3	1									
1096	1122	23	19	16	13	10	7	4	2									
1122	1148	24	21	17	14	11	8	5	2	1								
1148	1174	25	22	18	15	12	8	5	3	1								
1174	1200	26	23	19	16	13	9	6	3	1								
1200	1226	28	24	21	17	14	10	7	4	2								
1226	1252	29	25	22	18	15	11	8	5	2	1							
1252	1278	30	27	23	19	16	12	9	5	3	1							
1278	1304	32	28	24	21	17	13	10	6	4	1							
1304	1330	33	29	25	22	18	14	10	7	4	2							
1330	1356	34	30	27	23	20	16	11	8	5	2	1						

MONTHLY

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is MONTHLY

And the Wages Are —		Monthly And the number of withholding allowances claimed is —																
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																
1356	1382	36	32	28	24	21	17	12	9	6	3	1						
1382	1408	37	33	29	25	22	18	14	10	6	4	1						
1408	1434	38	34	31	27	23	19	15	11	7	4	2						
1434	1460	40	36	32	28	24	21	16	12	8	5	3	1					
1460	1486	41	37	33	29	25	22	17	13	9	6	3	1					
1486	1512	42	38	35	31	27	23	18	14	10	6	4	2					
1512	1538	44	40	36	32	28	24	20	15	11	7	4	2					
1538	1564	45	41	37	33	29	25	21	16	12	8	5	3	1				
1564	1590	46	42	38	35	31	27	22	17	13	9	6	3	1				
1590	1616	48	44	40	36	32	28	24	18	14	10	7	4	2				
1616	1642	49	45	41	37	33	29	25	20	15	11	7	4	2				
1642	1668	50	46	42	39	35	31	27	21	16	12	8	5	3	1			
1668	1694	52	48	44	40	36	32	28	22	17	13	9	6	3	1			
1694	1720	53	49	45	41	37	33	29	24	19	14	10	7	4	2			
1720	1746	54	50	46	42	39	35	31	25	20	15	11	7	5	2			
1746	1772	56	52	48	44	40	36	32	27	21	16	12	8	5	3	1		
1772	1798	57	53	49	45	41	37	33	28	23	18	13	9	6	3	1		
1798	1824	58	54	50	46	43	39	35	30	24	19	14	10	7	4	2		
1824	1850	60	56	52	48	44	40	36	31	26	20	15	11	8	5	2	1	
1850	1876	61	57	53	49	45	41	37	33	27	21	17	12	9	5	3	1	
1876	1902	62	58	54	50	47	43	39	35	29	23	18	13	9	6	3	1	
1902	1928	64	60	56	52	48	44	40	36	30	24	19	14	10	7	4	2	
1928	1954	65	61	57	53	49	45	41	37	32	26	20	16	11	8	5	2	1
1954	1980	66	62	58	54	50	47	43	39	33	27	22	17	12	9	5	3	1
1980	2006	68	64	60	56	52	48	44	40	35	29	23	18	13	10	6	4	1
2006	2032	69	65	61	57	53	49	45	41	36	30	25	19	15	10	7	4	2
2032	2058	70	66	62	58	54	51	47	43	38	32	26	21	16	12	8	5	2
2058	2084	72	68	64	60	56	52	48	44	39	33	27	22	17	13	9	6	3
2084	2110	73	69	65	61	57	53	49	45	41	35	29	23	18	14	10	6	4
2110	2136	74	70	66	62	58	55	51	47	43	37	31	25	19	15	11	7	4
2136	2162	76	72	68	64	60	56	52	48	44	38	32	26	21	16	12	8	5
2162	2188	77	73	69	65	61	57	53	49	45	40	34	28	22	17	13	9	6
2188	2214	78	74	70	66	62	58	55	51	47	41	35	29	24	18	14	10	7
2214	2240	80	76	72	68	64	60	56	52	48	43	37	31	25	20	15	11	7
2240	2266	81	77	73	69	65	61	57	53	49	44	38	32	26	21	16	12	8
2266	2292	82	78	74	70	66	62	59	55	51	46	40	34	28	22	17	13	9
2292	2318	83	80	76	72	68	64	60	56	52	48	42	36	30	24	19	14	10
2318	2344	85	81	77	73	69	65	61	57	53	49	43	37	31	25	20	15	11
2344	2370	86	82	78	74	70	66	63	59	55	51	45	39	33	27	21	16	12
2370	2396	87	84	80	76	72	68	64	60	56	52	46	40	34	28	23	17	13

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is MONTHLY

And the Wages Are —		Monthly And the number of withholding allowances claimed is —																
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		THE AMOUNT OF TAX TO BE WITHHELD SHALL BE —																
2396	2422	89	85	81	77	73	69	65	61	57	53	48	42	36	30	24	19	14
2422	2448	90	86	82	78	74	70	66	63	59	55	49	43	37	31	25	20	15
2448	2474	91	88	84	80	76	72	68	64	60	56	51	45	39	33	27	21	16
2474	2500	93	89	85	81	77	73	69	65	61	57	52	46	40	34	28	23	18
2500	2526	94	90	86	82	78	74	70	67	63	59	54	48	42	36	30	24	19
2526	2552	95	91	88	84	80	76	72	68	64	60	56	50	44	38	32	26	20
2552	2578	97	93	89	85	81	77	73	69	65	61	57	51	45	39	33	27	22
2578	2604	98	94	90	86	82	78	74	71	67	63	59	53	47	41	35	29	23
2604	2630	99	95	92	88	84	80	76	72	68	64	60	54	48	42	36	30	24
2630	2656	101	97	93	89	85	81	77	73	69	65	61	56	50	44	38	32	26
2656	2682	102	98	94	90	86	82	78	74	71	67	63	57	51	45	39	33	27
2682	2708	103	99	95	92	88	84	80	76	72	68	64	59	53	47	41	35	29
2708	2734	105	101	97	93	89	85	81	77	73	69	65	60	54	48	42	36	30
2734	2760	106	102	98	94	90	86	82	78	75	71	67	62	56	50	44	38	32
2760	2786	107	103	99	96	92	88	84	80	76	72	68	64	58	52	46	40	34
2786	2812	109	105	101	97	93	89	85	81	77	73	69	65	59	53	47	41	35
2812	2838	110	106	102	98	94	90	86	82	79	75	71	67	61	55	49	43	37
2838	2864	111	107	103	100	96	92	88	84	80	76	72	68	62	56	50	44	38
2864	2890	113	109	105	101	97	93	89	85	81	77	73	69	64	58	52	46	40
2890	2916	114	110	106	102	98	94	90	86	82	79	75	71	65	59	53	47	41
2916	2942	115	111	107	103	100	96	92	88	84	80	76	72	67	61	55	49	43
2942	2968	117	113	109	105	101	97	93	89	85	81	77	73	69	63	57	51	45
2968	2994	118	114	110	106	102	98	94	90	86	83	79	75	70	64	58	52	46
2994	3020	119	115	111	107	104	100	96	92	88	84	80	76	72	66	60	54	48
3020	3046	121	117	113	109	105	101	97	93	89	85	81	77	73	67	61	55	49
3046	3072	122	118	114	110	106	102	98	94	90	86	83	79	75	69	63	57	51
3072	3098	123	119	115	111	108	104	100	96	92	88	84	80	76	70	64	58	52
3098	3124	125	121	117	113	109	105	101	97	93	89	85	81	77	72	66	60	54
3124	3150	126	122	118	114	110	106	102	98	94	90	87	83	79	73	67	61	55
3150	3176	127	123	119	115	111	108	104	100	96	92	88	84	80	75	69	63	57
3176	3202	129	125	121	117	113	109	105	101	97	93	89	85	81	77	71	65	59
3202	3228	130	126	122	118	114	110	106	102	98	94	91	87	83	78	72	66	60
3228	3254	131	127	123	119	115	112	108	104	100	96	92	88	84	80	74	68	62
3254	3280	133	129	125	121	117	113	109	105	101	97	93	89	85	81	75	69	63
3280	3306	134	130	126	122	118	114	110	106	102	98	94	91	87	83	77	71	65
3306	3332	135	131	127	123	119	116	112	108	104	100	96	92	88	84	78	72	66
6 PERCENT OF THE EXCESS OVER 3,332 PLUS																		
3332	AND OVER	135	131	127	123	119	116	112	108	104	100	96	92	88	84	78	72	66

